

NATIONAL MUNICIPAL REVIEW

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NATIONAL MUNICIPAL LEAGUE

Fair Warning

ON THE same day last month two Wisconsin council-manager cities, Beloit and Rhinelander, voted on whether or not to go back to an old form of government. Beloit, with a record of twenty years of good government, barely saved itself from turning the clock back. Rhinelander, which has had the manager plan for 23 years, with only three managers during that time, abandoned the plan by a narrow margin.

These stories carry their own moral. It is the old one that begins "Eternal vigilance. . . ." For it is liberty that is at stake. It is freedom from the toils of complicated systems that have defied public understanding and control and provided happy hunting grounds for professional politicians and special favor seekers. It is freedom for conscientious part-time municipal legislators or councilmen from the crushing burden of administrative detail. It is freedom for everybody from the inefficiencies, wastes and lack of foresight which were characteristic of most local governments prior to the rise of the manager plan and which have cost untold millions of scarce dollars and forced the American people to accept mediocre or poor service in the bargain.

These things can be made clear in a campaign to rid a community of an outmoded system. The trouble is that after years of good government under a sound plan the people often forget the smell and the cost of poor government. Minor irritations come to seem more important

than the old evils of a generation ago.

So good citizens, thoughtlessly, or connivers, with malice aforethought, start a movement to go back to the good old days and it takes citizens with long memories or sharp minds to catch on to the deception. It takes organization to reeducate the public on fundamental issues.

The danger is less in communities that have maintained vigorous, non-partisan citizen organizations like the City Charter Committee in Cincinnati. But the people of too many others have accepted good government without realizing there is a price tag. The price of good government, like that of liberty, is eternal vigilance, with knowledge and understanding.

The danger of backsliding is particularly great in a time of financial stress like the present. It is natural to blame the fellow who takes your money, whether it is the grocer or the tax collector, for the fact that your dollars buy only 50 per cent of what they used to. But it makes no sense to blame a form of government which has proved in emergency after emergency that it is the one most likely to make your tax dollar stretch as far as possible. This was demonstrated during the depression when council-manager cities proved their superior ability to maintain essential services without bankrupting their taxpayers. It has been shown during the last few years in the remarkable capacity of manager

places to resist the trend toward higher tax rates.

But the ultimate defense of the manager plan in any place where it may be under attack is not logic alone. If it were it would never be

abandoned. The only security is in citizen vigilance and organization maintained through good years and bad so that the people can never be caught napping or beguiled by false propaganda.

What Is a Dollar?

THE COST of government goes steadily up, but it produces only sloppy thinking and foolish action to pretend that the 1949 dollar is the same piece of currency of 100 years ago or even ten years ago.

Newspapers and other well intentioned guardians of the taxpayer are not performing a constructive service when they remark, as an important newspaper did recently, that in 1849 the federal government spent \$1,000,000 every nine days but that today it spends \$1,000,000 every twelve minutes. The editorial allowed that a century ago the population was only 23,000,000 but it would have been even more enlightening to have dug back into catalogs and restaurant menus to see what grandpa could do with a dollar, not to mention the vast increase in the services performed by government.

One governor, thinking back only nine years in defending his proposed budget, recently said, "It isn't my fault that we have a 50-cent dollar today."

Had he been comparing the feeble modern dollar with the potent dol-

lar of 1849 might he not have called it a ten-cent dollar? In those days bacon was about four and a half cents wholesale, butter between sixteen and twenty cents, and rice three and a half cents.

Needless waste in many governments is great and, as suggested in an article on the following pages of this issue, economies should be attempted with even greater energy than that currently exhibited in the scramble for new revenues.

It will not help solve the pressing problems of government, however, to keep on pretending that costs have increased more than they actually have. When certain dollar expenditures are compared with those of another period they will have to be adjusted according to the buying power of the dollar or they are meaningless.

A striking example of how deceptive dollar comparisons may be is given on page 256 of this issue, which shows that while the dollar cost of government in Berkeley, California, has doubled in eight years, the individual citizen is actually paying a smaller per cent of his income for increased services.

What Can Cities Tax Next?

Income, sales and admissions among lucrative levies communities are utilizing in effort to make ends meet.

By CLYDE F. SNIDER*

THE widely publicized "financial plight" of our cities is a matter of grave concern to municipal councils and state legislatures.¹

In its simplest terms the municipal fiscal problem is one of rising expenditures and lagging revenues. Normal increases in municipal expenditures because of growing population and expanding activities are now enhanced by high costs of goods and personal services, and the necessity of undertaking construction and maintenance projects deferred during the war years for want of labor and materials.

Failure of municipal revenues to keep pace with rising expenditures stems in large measure from the fact that the federal and state governments have tended to preempt the more flexible sources of revenue, thus compelling municipalities, along

with other local governments, to rely principally upon the overworked property tax.

Responsibility for the situation and for its solution must be shared by the cities and states. To the extent that the distressful state of city treasuries is due to municipal mismanagement or failure to make appropriate use of existing revenue powers, the local units should put their own fiscal houses in order before looking to the states.

In so far as municipal deficits are caused by lack of legal power on the part of city authorities to raise necessary revenues, the legislatures, as the usual source of municipal authority, must accept responsibility.

In seeking to solve the problem several approaches are possible. A first step should be elimination of waste. When all reasonable economies have been effected, consideration may be given to the transfer of certain municipal functions to other governmental units, most probably the state, and to the possibility of curtailing municipal services.

Any extensive transfer of municipal functions to the state, however, is scarcely in accord with the principle of local self-government; and experience has amply demonstrated that reduction of essential services below a basic minimum standard is likely to be false economy. More promising approaches have as their

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¹This article summarizes portions of a research report on *Potential New Sources of Municipal Revenue*, prepared by the author during the summer of 1948 for the Illinois State Revenue Laws Commission. Acknowledgment is accorded to Dr. H. K. Allen, professor of economics at the University of Illinois and the commission's director of research, for permission to make this use of materials appearing in the research report.

purpose the making of additional revenue available to municipalities through either further exploitation of existing revenue sources or the providing of new sources.

Aside from state aid the two most productive sources of revenue in cities are the local property tax, which normally supplies some two-thirds of all municipal revenue, and business license taxes. Each of these offers some possibilities of expansion. Many cities have recently increased their property taxes and others are in the process of doing so. But property is already bearing a heavy tax burden and it seems hardly feasible in most instances to attempt to secure additional revenue in any considerable amount from this source.

Again, some municipalities have revised their licensing codes with a view to increasing licensing revenues through rate increases and extension of the licensing requirement. At best, however, the power to license business enterprises, except where employed as the basis of a gross receipts tax, is rather strictly limited in its revenue possibilities.

While in some instances economy measures and expansion of these two revenues may provide a solution to the problem, there will be many others, particularly among the larger municipalities, where this will not be the case. Recourse must be had to some of the "newer" forms of local revenue, enlarged state-aid programs, or both.² The newer locally

collected revenues which are being authorized and used to an ever increasing extent are of two principal types—local taxes and service charges.

Municipal taxes which seem to be gaining most rapidly in popularity are the income or payroll tax, the sales tax and the admissions tax.

As employed by municipalities the income tax is usually imposed at a flat rate of 1 per cent or less. The levy ordinarily applies to gross income from salaries and wages. Some of the levies also apply to the net profits of unincorporated business and some to corporate profits as well. In some instances the tax applies only to income earned or received within the levying city, while in others it applies also to the income of residents from extra-city sources.

Income Tax Cities

Except for Washington, D. C., the city which has had the longest experience with a local income tax is Philadelphia.³ Originally effective in 1940 at a rate of 1½ per cent, Philadelphia's levy was subsequent-

cial Finance Officers Association, Chicago, 1946) and the *1947 Supplement*, by A. M. Hillhouse, and *1949 Supplement*, by Miner B. Philipps, to that survey.

²On the Philadelphia tax, see "Philadelphia's First Year of Earned Income Tax," by Edward W. Carter and Edward B. Shils, the *REVIEW*, August 1941; "Philadelphia's Tax in Fifth Year," by Robert J. Patterson, *ibid.*, October 1944; "The Philadelphia Income Tax: A Solution to Municipal Financial Difficulties," by Morris Beck, *Bulletin of the National Tax Association*, December 1947. The District of Columbia Tax, imposed by Congress and in effect since 1939, differs from the typical local income levy in that the rate is graduated rather than uniform.

³A comprehensive and up-to-date study of municipal revenues, including the various newer sources, is presented in A. M. Hillhouse and Muriel Magelssen, *Where Cities Get Their Money* (Muni-

ly reduced to 1 per cent. The tax applies to the gross earned income of individuals from personal services and to the net profits of unincorporated businesses and professions but not to corporate income or to "unearned" income from dividends, rents or royalties. Income of Philadelphia residents is subject to the tax whether derived from within or without the city, and taxable also is income of nonresidents derived from services performed or business conducted within Philadelphia.

In Toledo a payroll tax inaugurated in early 1946 has operated with a high degree of success.⁴ Following the lead of Philadelphia and Toledo, several other municipalities have now adopted income or payroll taxes of one kind or another at rates varying from one-fifth of 1 per cent to 1 per cent: Springfield, Columbus, Youngstown and Dayton, Ohio; St. Louis, Missouri; Louisville, Kentucky; and more than 40 cities and boroughs in Pennsylvania.

Municipal income taxes provide a lucrative source of revenue even at low rates. Philadelphia's 1 per cent levy produces about one-fourth of all the city's revenue, its 1947 yield being more than \$27,000,000 or in the neighborhood of \$14 per capita. The Toledo tax, also at 1 per cent, is estimated to be yielding currently at a rate of more than \$6,000,000 per year.

In so far as they can be collected through payroll withholdings, local income levies are comparatively

easy and cheap to administer; but difficulties are sometimes encountered where, as in the case of residents employed outside the taxing city, withholding cannot be required. Moreover, where neighboring municipalities attempt to levy on the income of residents whatever its source, as well as on salaries and wages of nonresidents earned within their limits, jurisdictional conflicts arise which necessitate a complicated system of offset provisions.

Sales Taxes Productive

The American cities which have had longest experience with municipal sales taxes are New York and New Orleans, which imposed their original levies in 1934 and 1936, respectively. In New York an original rate of 2 per cent was reduced in 1941 to 1 per cent but restored in 1946 to 2; while the 1948 Louisiana legislature reduced the New Orleans rate from 2 per cent to 1.

A spurt of sales tax adoptions by California municipalities, beginning in 1945, places that state far in the lead of others. By the end of 1948, well over 100 California cities were imposing sales taxes, most of them at the rate of $\frac{1}{2}$ of 1 per cent, these municipalities ranging in population from Los Angeles to places of less than 3,000 inhabitants.⁵

Other cities reported to have adopted sales taxes during 1947 or 1948 include Syracuse, New York; Jasper, Alabama; and Denver. Some of the sales tax cities, in an effort

⁴See "Toledo Adopts Payroll Tax," by Ronald E. Gregg, the REVIEW, March 1946; "Payroll Tax Boon to Toledo," by Ronald E. Gregg, *ibid.*, April 1949.

⁵*City Sales Taxes in California* (1948), California State Board of Equalization; "The New Look in City Taxes," *Tax Policy*, December 1948.

to discourage residents from buying outside the city to avoid the tax, impose compensating use taxes on certain expensive articles, such as automobiles and refrigerators, when purchased outside.

The principal merit of the municipal sales tax, as of sales taxes generally, is its productivity. New York's 2 per cent levy is estimated to be producing something in the neighborhood of \$120,000,000 per year or \$16 per capita;⁶ while the experience of California municipalities suggests that an average city may expect a per capita yield of between \$3 and \$4 from a levy of $\frac{1}{2}$ of 1 per cent.⁷

Sales taxes are objectionable from the standpoint of their regressiveness, but this can be mitigated to some extent, where constitutionally permissible, by exempting food, as is done in New York and in California sales tax cities, and perhaps other necessities.

Except in a few instances, evasion through out-of-city buying does not appear to have presented a serious problem. Nevertheless, because of this possibility the municipal sales tax can be most effectively administered by large metropolitan cities, cities which are geographically isolated or where, as in southern California, a number of neighboring cities impose sales levies and at substantially the same rates.

A relatively new municipal tax which is gaining in popularity is the levy on admissions to theatres and other places of amusement. The admissions levy is well adapted to local use. It enables communities to tap their own resources, reaches most of the citizenry, is easily administered and is imposed on a semi-luxury rather than on a commodity essential to basic living.⁸

Admissions Taxes

Thus far the municipal admissions tax has been most widely adopted in Washington and Ohio, where state admissions levies have been repealed to leave the field free for municipal use, and in Pennsylvania. Cleveland, Cincinnati, Dayton, Seattle, Philadelphia and Pittsburgh are among the larger municipalities which impose admissions levies.

Chicago and several other Illinois municipalities have adopted admissions taxes in recent months. Cities in still other states which impose such levies include New York City, St. Louis, St. Paul and Richmond. All in all, more than 300 American municipalities are now taxing admissions. The rate of levy varies widely but is most commonly from 3 to 5 per cent.

It is difficult to generalize concerning the productivity of municipal admissions taxes. Perhaps it may be said that a 5 per cent levy may be expected to produce, under ordinary circumstances, something like \$1 per capita. The principal obstacle to full utilization of the tax is the 20

⁶*Government Costs and Tax Levels*, by Lewis H. Kimmel, Brookings Institution, Washington, 1948, page 110.

⁷"Local Sales Taxes," by Marvel Stockwell, *Proceedings of the Annual Conference of the National Tax Association*, 1947.

⁸"Home Revenue for Home Rule," by Joe Bingham, *The Tax Review*, January 1948.

per cent federal levy on admissions. Moreover, about half the states impose general admissions taxes, and it is not surprising that few admissions tax cities are found in those states. Withdrawal from this field by the federal government, and by those states which now impose such levies, would of course greatly facilitate use of the tax by municipalities.⁹

Other taxes imposed by municipalities in substantial number include levies on gasoline, cigarettes and public utility services. New York City, Atlantic City and Providence have recently imposed taxes on hotel room rentals. In Pennsylvania new local taxes in profusion are being imposed under a 1947 statute which confers upon cities and other local units blanket authority to tax any or all subjects which the state has power to tax but does not tax or license. By February 1, 1949, no fewer than 732 local governmental units, including some 200 cities and boroughs, had adopted 915 new taxes under this law. In addition to amusement and income taxes, these levies include mercantile taxes, severance taxes, poll taxes and other local levies in surprising variety.¹⁰

Service Charges

Significant in the field of municipi-

⁹"Post-War Financing of Municipalities and New Sources of Revenue," by Paul Studenski, *Proceedings of the Annual Conference of the National Tax Association*, 1946; "The Admissions Tax," by George E. Lent, *National Tax Journal*, March 1948.

¹⁰Pennsylvania State Chamber of Commerce, *Pennsylvania's New Local Tax Law in Operation* (Harrisburg, 1948); Wade S. Smith, "New Revenues Flow in Pennsylvania," the REVIEW, April 1949.

pal finance is inauguration in many cities of special charges for services which have traditionally been supported from tax funds. Two such functions are sewage disposal and refuse collection. By financing such functions through service charges, more tax funds may be made available for other purposes. Also in the nature of a service charge are the parking fees collected by hundreds of cities through parking meters. Though parking meter ordinances usually have their legal basis in the power of municipalities to regulate traffic, the revenue produced is substantial and may go a long way toward defraying such highway costs as those of providing traffic police and off-street parking facilities.

State Aid

After the local property tax, state aid constitutes the largest single source of municipal revenue. It now provides about one-sixth of all municipal revenue, and the amount is steadily increasing. The facts that many locally administered functions are of statewide interest, and that some of the most lucrative revenue sources are denied to local units, have moved state legislatures to subsidize local governments ever more heavily.

Perhaps because of rural dominance of state legislatures, state aid has on the whole been provided more generously for rural local governments than for municipalities, but the present tendency is toward more liberal assistance for all units. According to Census Bureau data, total state aid to local governments in the 48 states was 24.5 per cent greater in 1947

than in 1946, with the increase in individual states ranging up to 87.5 per cent.

State aid assumes two principal forms, the shared tax and the grant in aid. Each has its advantages and disadvantages but the grant in aid is gaining in popularity.

Under the sharing plan funds available for distribution depend upon the productivity of the tax rather than upon local needs and, since the revenue produced is likely to vary with economic conditions, local governments find it difficult to plan with a proper degree of confidence. Largely because of these elements of instability and uncertainty, New York in 1946 abandoned most of its tax-sharing programs in favor of a system of per capita grants.

Though the grant in aid seems thus preferable to the shared tax, both devices will doubtless continue to find appropriate places in state aid programs. In fact, it matters little which device is used if only available state funds are distributed according to formulae which give proper consideration both to needs for local services and to the financial ability of the local governments concerned.

Solution Difficult

The problem of providing additional revenues commensurate with municipal needs is not a simple one, nor will the same solution be found suitable for all cities. In each state the municipal revenue system must take into account whatever limitations are imposed by constitutional provision, and within the state there must be further "tailoring" of the

system to fit the circumstances and needs of individual municipalities.

Determination of what new revenue sources can best be made available to cities will depend in no small measure upon what sources are presently being used by other local units, the state and the federal government. Indeed, since the taxpayer's basic interest is in his overall tax bill, fiscal planning, to be most effective, will require coordinated action by all levels of government—national, state and local.

In most instances, the additional revenues needed by cities should probably come in part from further local taxation and in part from increased state aid. Where the states retain exclusively to themselves such lucrative taxes as those on sales and income, it is only fair that they pass on a portion of the revenue from these sources to local governments to relieve the pressure on the local property tax.

Sales and income taxes, indeed, while capable of being administered locally, can be best administered on a statewide basis. With respect to these levies, therefore, while local administration is doubtless feasible in some cases, state administration and collection, with a part of the proceeds subsequently distributed to the local units as state aid, seem generally preferable. Moreover, further use of state grants of the equalization type seems desirable as a means of assuring minimum service standards in the poorer communities.

In connection with state aid it should be borne in mind that even those grants made to other local units are by no means unrelated

to the fiscal problem of municipalities. Thus, liberalized grants to counties for welfare purposes, or to school districts for education, may have the ultimate effect of making more property tax funds available to cities.

Excessive reliance upon state assistance, however, is scarcely conducive to local fiscal health. Municipal needs for additional funds should therefore be met in part through further exploitation of local revenue sources.

Local Supplements

Where taxes best adapted to state administration are used for both state and local purposes, an alternative both to local administration and to the ordinary state-sharing device is the local supplement to the state levy. Under this plan the state imposes and collects the levy for state purposes. Municipalities or other local units are authorized to impose their own levies, supplementary to that of the state, which are then collected by the state along with its levy and the proceeds remitted to the local units.

Such a plan secures the advantages of state administration while preserving the home rule feature of the local levy. For these reasons the local supplementary levy, as yet little used in this country but well known in Europe, deserves more widespread

consideration.¹¹

Finally, it may be observed that making the imposition of a new municipal tax contingent upon advance approval by the local electorate is likely, in practice, to nullify its use. Fear of a new and untried tax will often defeat a proposed new levy in a referendum election though a trial period might bring popular approval of the measure.

This is well illustrated by California's experience with the municipal sales tax. According to a survey of early 1948, two municipalities in that state had made their sales tax ordinances subject to referendum approval before the taxes could become effective. In both instances the proposed levy was rejected by the voters. On the other hand, not a single city in which the tax went into effect without voter approval had voted it out in subsequent referendum elections.

Such experience suggests that, if a referendum provision of some sort is considered desirable as a check on the city council, a provision for referendum vote on petition, after the tax has been in operation for a specified period of time, is generally preferable to a requirement that the levy be approved by the voters before it can take effect.

¹¹"Tax Supplements for Municipalities," by John F. Sly, *The Tax Review*, February 1947.

Westchester Likes Executive

Ten years with elected administrator brings efficiency but no lessening of political control to 'richest' county.

By HUGH W. ROBERTSON*

IT IS now a decade since Westchester, one of the original twelve shires or "countyes" of the Empire State, pioneered with Nassau, suburban counterpart on Long Island, in administration of government under the county executive system. The two were the first counties in the nation to adopt the elective county executive form, differing markedly in authority and in responsibility to the public from the appointive county manager system.

Chapter 617 of the Laws of 1937, State of New York, provided the alternative form of government for Westchester, submitting the plan to the electors that November. Approved by the electors, it became partly effective January 1, 1938, and, with the election of the first county executive in November 1938, fully effective as of January 1, 1939.

What has been the result? Better county government? Cheaper? More responsive to the public will? Elimination of political domination? Greater efficiency?

We shall try to answer the ques-

tions as we go along with a "before and after" survey of Westchester County government, stressing at the start that the county is itself an unusually large and wealthy community. Boosters are fond of quoting statistics which purport to show that the county has more automobile registrations than any one of nine states, has more population than any one of ten states, a larger budget than any one of twelve states, a larger assessed valuation of realty—pre-World-War II was around two billions—than any one of 31 states. They do not always add that at one time—1936—it had a larger outstanding debt, \$106,000,000, than any one of 38 states.

Further, there are complexities in administration of government. There are within Westchester six cities, eighteen towns and 22 villages. There are altogether 39 different police forces, as one example of diverse elements devoted to the same cause. There are, in addition to incorporated municipalities, a multitude of school, sewer, fire, health, old age and welfare districts. The county itself has six state assemblymen, three state senators and two congressmen. Population is around 600,000 and density of population about 1,340 per square mile.

From its creation in 1683 until adoption of the county executive plan Westchester had two branches of government, judicial and legislative, the latter including such execu-

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tive functions as were required for countywide purposes.

More than a half-century ago Westchester came under the domination of the Republican organization. For 37 years of that period it was under the direct control of a strongly entrenched and solidly integrated GOP machine headed by William L. Ward of Port Chester, one of the last of the "bosses," usually regarded by his intimates as a benevolent despot and under whose reign the great advances of the county were made. Mr. Ward, who was incidentally one of those in the "smoke filled room" which nominated President Harding, died in 1933. But the hold of the GOP remains. Of the county's 45 supervisors, only seven are Democrats this year.

"Boss" Ward tried on three separate occasions for a charter which would set up executive types of administration. Such came only after his death, but when it came it was to a large degree along the lines he had originally laid down. Failing in his three attempts, he had secured special state laws which bound into the budget committee of the board of supervisors practically all executive power. Not a dollar could be spent, in reality, without approval by that committee.

But with this board meeting only weekly from November elections until after the close of the state legislature, usually around the end of March, and with only monthly meetings during the rest of the year, executive control was slack. Many decisions were naturally delayed until board meetings. There were times

when an applicant for office space in a county building was required to see as many as five officials and then await final approval by the board.

Committeeman As Manager

What this type of government under political control actually amounted to was that Westchester had an unelected county manager, the chairman of the Republican county committee, who met frequently with top-level county departmental heads, sometimes at Sunday morning breakfasts, to plan and to stamp the O. K. on budgets, equalization tax tables, public works improvements and other expenditures and appropriations.

It was, believe it or not, under this helter-skelter type of government that Westchester grew to stupendous size. It was this administration which built parks and parkways to which came foreign engineers and missions. (Hitler sent a delegation to study the parkways before he built his autobahns).

The same administration built its county trunk sewers to serve municipalities; created a county hospital, welfare and social service regime which Al Smith borrowed for the state and which, eventually, Franklin D. Roosevelt took to Washington in seed form; and set up parks, a county center recreation building which opened with Metropolitan grand opera, a modern home for aged indigent and paved the way for a \$5,000,000 county airport. The latter was constructed only after Mr. Ward's death but along plans drawn by engineers he had sent to Europe to survey fields upon the

continent. The Westchester children's court became almost as famed as the first in Denver.

Then came the county charter.

Judges, in accord with this state's tradition, remained elective, as did other law enforcement officials, sheriff, district attorney and county clerk. Supervisors, too, remained elective. But under appointment by the county executive, with confirmation by the supervisors, went a new personnel officer, county attorney, park commission, recreation commission, tax commission, budget director, commissioner of public welfare, public works commissioner, planning department, finance commissioner, health commissioner and what has been recently converted into a pathologist-medical examiner, exercising control over not only coroner's duties but also county laboratories.

It was, frankly, an extreme case of centralization. But the reform did not go nearly so far as the charter permitted. Within that instrument are three further improvements not yet called upon. One is for a county debt commission, which would have authority over bond issuance by subordinate governmental agencies; the second is a department of assessment, which would centralize and standardize all realty valuations; and the third would create a smaller and less unwieldy county board of from ten to twelve members to replace the present 45-member board of supervisors, elected from cities and towns and not upon countywide basis.

Only this last permitted progress has been submitted to referendum,

and defeated by a three-to-two vote. The dominant GOP opposed, and Democrats gave only lukewarm support. Westchester, apparently, takes its reform at slow gait. Not reactionary, but definitely conservative, would be our diagnosis.

Reviewing the last decade of county government in Westchester, it is fair to state that we have had better government, more efficient government, slightly more responsive to the public will—because of election of the county executive—but not cheaper government, and without elimination of a tight-rein political control.

Executives in Action

There have been two county executives during the period under study. The first was William F. Bleakley of Yonkers, former Supreme Court justice, the unsuccessful GOP candidate for governor in 1936 and undoubtedly the best known citizen of the county, so much so that he is sometimes called "Mr. Westchester."

Second, and incumbent, is Herbert C. Gerlach of Ossining, now in his second term, a Bleakley protege, a former chairman of the supervisors and Mr. Bleakley's commissioner of finance. The policies of the two have been greatly similar, a development not at all surprising since the present head of the Republican county committee is a law partner of Mr. Bleakley. He is Livingston Platt, who made of his home city of Rye a pattern for excellent bipartisan government before becoming Republican county chairman. (Mr. Platt, incidentally, is a grandson of "Boss"

Tommy Platt who once ran New York State from the sidelines.)

The county executive type of government has "jelled" nicely. A referendum today would undoubtedly return an overwhelming majority for its retention. And this in the face of budgets which increased from \$11,731,000 gross in 1939 to \$22,211,000 gross in 1949, from \$7,750,000 net in 1939 to \$12,450,000 net in 1949. Yet during only a little more than that period the county debt has been reduced from \$106,000,000 to \$71,000,000. How many other counties can match that record?

The angle of county executive appointments is worth attention. "Boss" Ward never limited his selections to county residents, although he frequently rewarded political aides. He went to the state for a budget director, and again to Albany for a health commissioner; he went to Rhode Island for a director of probation; he drafted bankers for his finance department; he brought in the late V. Everit Macy, millionaire philanthropist, to run his public welfare—after Mr. Macy had beaten the Ward candidate in elections—and later to head the park commission.

Many of those now in command date back to the Ward regime. A son of Mr. Ward now heads the park commission. And both Mr. Bleakley and Mr. Gerlach have, in the main, followed the Ward precedent in appointments. There have been exceptions, of course. The GOP leader in Yonkers is now the finance commissioner and the late GOP chairman of Mount Vernon was sheriff. But Ward himself usually rewarded

the leaders of these two cities with either nominations or appointments. In matters of welfare, health, public works, the park commission, tax and recreation-commissions, budget, planning and pathologist-medical examiner, appointments have been made without regard to political activity of the appointees.

Yet there remains an extremely close, friendly relationship between the county executive and the Republican chairman and his organization. This would not have been possible except for acceptance by Chairman Platt of "Boss" Ward's favorite saying: "Good government is the best politics."

Finance Headaches

There are, as always, problems. Westchester is having "state-aid trouble," claiming discrimination in Albany largess because of its reputation for per capita wealth. One or two of the cities are dangerously near constitutional limitations on budgets. After parkway pioneering the county decided any more through-traffic arteries would be at state expense—and the state has been slow in awarding contracts. Motor vehicle congestion on weekends is increasingly worse. Competition with state and New York City for hospital and welfare aides has produced personnel shortages. Increased salaries and a cost-of-living bonus of \$1,095 annually—\$300 of this integrated into base pay—have cured this headache slightly.

Parkway tolls returning \$1,700,000 annually have helped financially, but Westchester looks with envy toward Nassau's rich dividends in

the 5 per cent tax on pari-mutuel horse track betting. Westchester's track meets have been shifted to larger quarters on Long Island.

The county tax rate itself is not heavy, \$6.52 per \$1,000 valuation this year. But that is considerably more than the \$4.91 in the last pre-war year, and municipalities, required to collect this tax for the county or face delinquency certificates of indebtedness against their own credit, complain of the county's "extravagance" in salaries and bonuses.

Today's government in Westchester is, indeed, a far cry from the pence-and-shilling budgets which the historical societies show for colonial days. But then government has changed a lot elsewhere too. What is now the Bronx in New York City was once part of Westchester. And how many in Massachusetts know that Martha's Vineyard and Nantucket Island were once Duke's County of New York? Or that what is now the Pemaquid section of Maine was once New York State's Cornwall County?

New changes are, undoubtedly, ahead. It may be that the national trend to the left may endanger continued GOP domination of this Gibraltar of the party. But elections have not yet shown it. Westchester gave Wendell Willkie the largest majority of any of the more than 3,000 counties of the nation, and more than did eight of the ten states Willkie carried. It gave Tom Dewey last November an 81,000 majority, exceeding the figure by which he carried the state, and ahead of the 67,000 it gave him in 1944.

Today every judge, every elective county department head, and nearly all mayors and councilmen of cities and villages in the county are Republican, as is also a large majority of the board of supervisors.

In summation, the county executive type of government has done well in Westchester—although it has not achieved all the progress the sponsors of the charter had anticipated. There is work yet to do. But as for going back to the old days and ways—never!

Candidates Won't Stay Out

Money deposit in place of petitions fails to discourage candidacies in Michigan; experience abroad reported better.

By HAROLD M. DORR*

THE money deposit as a means of qualifying for a place on the primary ballot was officially introduced to the state of Michigan in 1931. The proposals were enacted in an attempt to restore a degree of order and dignity to nominating procedures in Wayne County, including municipal primaries in Detroit.

Proponents of election reform, alarmed by the ease with which name-candidates, nonentities and other nuisance candidates were able to secure the required number of signatures on nominating petitions, sought to discourage them without placing unreasonable obstacles in the way of serious office seekers, and thus eliminate some of the elements of chance nomination inherent in the long, name-laden ballots.

The filing fee or the money deposit as an alternate to the nominating petition was recommended in the report of a special election commission appointed in 1930.¹ The commission in its report to the legislature recommended that the nominating petition be retained but that

in Wayne County candidates be given an opportunity to qualify for a place on the ballot by depositing with the county clerk a filing fee of \$250 in lieu of the petition. This recommendation was sympathetically received in the legislature and, after amendment reducing the deposit to \$100, became law.

The law authorized the deposit as an alternative method only, restricted its use to districts entitled to elect more than three representatives to the state legislature (Wayne County, District No. 1) and required that the deposit "be returned to all candidates who shall be nominated and to a like number of candidates who are next highest in order thereto in the number of votes received."²

The provisions of the law were not applicable in Detroit's municipal elections. In the spring of the same year, however, the city charter was amended extending the optional deposit principle to municipal primary elections. Under the charter a candidate was permitted to deposit with the city clerk, in lieu of a nominating petition, a sum equal "to 2 per cent of the first year's salary for such city office." A fee

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¹See also "Tightening the Direct Primary," by Harold M. Dorr, *American Political Science Review*, June 1936, pages 512-522; February 1937, pages 56-65.

²Public Act No. 200, *Public Acts, 1931*. Legislative district, Wayne County, District No. 1, comprised approximately the area of the city of Detroit and was entitled to seventeen representatives. State senatorial districts 1, 2, 4 and 5 were located wholly within this legislative district.

of \$50 was required in case no salary was provided for the office. All deposits made by both successful and defeated candidates were forfeited.

Neither the state law nor the charter provision was an effective deterrent to persistent office seekers. In the ensuing elections primary ballots, county and municipal, were overcrowded. Almost all continued to circulate petitions, some because petition-pushing was inexpensive, some because they believed that a candidate in circulating a petition was at the same time promoting his candidacy, while others were frankly exploiting an opportunity for professional or business advertising.

In the primaries of 1932 and 1934, a total of 400 candidates qualified for places on the ballots. Of these, only 24 (6 per cent) filed deposits. In the municipal primaries of 1931 and 1933, approximately 5 per cent of the 967 candidates used the fee system. Eighteen of the 88 candidates qualifying for the judicial primary of 1935 made deposits.

Use Made Mandatory

Friends of the deposit plan were disappointed but not discouraged. In February 1935 a bill was introduced in the state legislature making the use of the deposit mandatory for candidates seeking nomination to county office or to the state legislature in any county having a population of 500,000 or more (Wayne).

The bill was approved on May 17, 1935. It provided for a deposit of \$50 in case the salary for the full term of the office sought did not exceed \$3,000 and of \$100

for offices with salaries in excess of that amount. Deposits were declared forfeited if the candidate did not poll 50 per cent of the number of votes required for nomination; i.e., 50 per cent of the vote obtained by the lowest contender who survived the nonpartisan primary and qualified for a place on the ballot in the final nonpartisan election.

Also in 1935, an amendment to Detroit's charter was adopted providing complete elimination of nominating petitions and substitution of a deposit as the sole method of qualifying in a municipal primary election. The proposal required a fee of \$100 for salaried offices and \$50 for unsalaried offices. Refunds in full amounts were permitted for successful candidates and for defeated candidates who polled 50 per cent of the votes which proved necessary for nomination. The mandatory deposit has been retained over the intervening years.

The state law of 1935 did not fare as well. In the primary election of 1936 approximately 300 candidates, county and legislative, qualified in the primary by depositing the prescribed fees. In 1938, however, sixteen candidates—ten for the House of Representatives, four for the Senate, one for sheriff and one for coroner—disregarding the mandatory act of 1935, circulated and filed petitions as required under the law of 1929 and permitted under the optional deposit law of 1931.

These candidates, challenging the constitutionality of the 1935 act, demanded that they be declared qualified candidates and that their names be printed on the primary bal-

lots in accordance with the provisions of the legislation of 1929 and 1931. Their demands were rejected.

The candidates then sought in two separate mandamus actions to require the clerk to accept the petitions in lieu of the deposit required by the act of 1935.³

The court granted the relief and, in supporting its order to place the names of the petitioners on the ballot, declared the act unconstitutional. The mandatory deposit act of 1935, said the court, was obviously a local act passed by the legislature in disregard of the referendum provision of the state constitution governing enactment of local and special legislation.

Court Nullifies Act

The provision which limited the law to counties having a population of 500,000 or more was a mere subterfuge, the court said, deliberately designed to circumvent the constitutional restriction. The act must have been intended to apply to Wayne County and to that county only.

The decision of the Circuit Court was not seriously challenged. No appeal was taken. "Since there has been no appeal from this decision to our Supreme Court, we must take the judgment of the lower court as decisive of the question," the attorney general said in an opinion (No. 16430) made on May 31, 1940.

³*Elmer J. Treloar v. Casper J. Lingenman, et al.*, Wayne County Circuit Court, No. 209-502 (August 5, 1938); and *Alfred Zickert, et al. v. Casper J. Lingenman, et al.*, Wayne County Circuit Court, No. 209-726 (August 12, 1938). Only fifteen of the sixteen contesting candidates joined in these suits.

The court was requested also to declare void all attempts to qualify for the 1938 primary by deposit alone. The court refused to rule on this issue, but did order the refunding of deposits to certain candidates who had filed petitions and then insured their places by making deposits.

Qualifying regulations thus reverted automatically to the provisions of the optional deposit law of 1931. Candidates for county offices were again precluded from making deposits and candidates to the state legislature were free to choose between both plans.

In 1947 the legislature again gave its attention to the merits of the deposit plan and in the revision of that year extended and strengthened somewhat the earlier provisions. The act extended the option of filing a deposit, in lieu of the traditional nominating petition, to candidates in the party primaries for legislative offices, both House and Senate, in any county entitled to elect one or more representatives or senators.

The same option was made available to candidates for county offices throughout the state. The deposit was fixed at \$100, to be paid to the county clerk and credited to the general fund. The law requires that deposits "shall be returned to all candidates who shall be nominated and to a like number of candidates who shall be next highest in order thereto." One primary election has been conducted since the law went into effect.

The use of the money deposit to qualify as a candidate in a primary

election has had a fair trial in Michigan. The principle has not been too enthusiastically accepted, nor can the experiment be called an unqualified success. In general terms, and as an alternative means only, it has slowly gained support, especially in the Detroit area.

Many serious candidates and conscientious public servants still prefer, because of alleged political advantages, to circulate petitions. Proponents of the nominating petition, while admitting its shortcomings, contend that the deposit plan encourages frivolous candidates, multiple-filing (filing for several offices or several names for a single office) and other manipulation, secrecy and confusion. The money deposit is still regarded as undemocratic.

Election administrators, in jurisdictions where the law requires the checking of petitions for fraud as well as for sufficiency of signatures, believe the deposit plan simplifies administration and reduces election costs. On the other hand, in those jurisdictions where petitions are checked for sufficiency of signatures only, it is contended that the book-keeping required in accepting deposits and making refunds adds to the confusion, work and expense of election administration.

No Decrease in Candidates

Whatever may be the merits or shortcomings of the deposit plan, the Michigan experience does not demonstrate any decrease in the number of candidates. In Detroit, with the mandatory deposit the only means for qualifying, the situation is causing real concern.

From 1937 to 1947 the number of candidates for mayor and clerk show little change from the numbers for the earlier period—1931 to 1935—when candidates could choose between the deposit and the nominating petition.

Contests for council positions, however, have increased over the years. In the period 1931 to 1935, under the optional deposit law, there was an average of 4.3 candidates for each position to be filled. This average was maintained through the first three primaries under the mandatory law but the average has increased to 7.5 candidates per place over the last three elections. Although the average was aggravated by the unusual number of candidates seeking nomination in 1947—191 candidates for eighteen positions, an average of 10.6 candidates per position—the average for the ten-year period falls just short of six candidates for every position.

Only in the ward contests for the election of constables do the deposits and the threat of forfeitures appear to have had any sobering influence. Under the optional charter provision, a total of 1,215 candidates qualified for three primaries. In contrast, only 134 candidates, an average of less than one candidate for each position, have qualified under the present law in the course of six primaries.

There is likewise no evidence to indicate that the situation in Wayne County has improved under the influence of the state optional deposit law. In 1936 and 1938, the only primaries conducted under the mandatory deposit law of 1935, the num-

ber of candidates seeking nomination to county office was reduced by approximately 40 per cent. This apparent improvement should not, however, be credited necessarily to the deposit plan. During the war years, 1940-1946, after the act of 1935 had been declared unconstitutional, the average number of candidates was further reduced by approximately 40 per cent. In the election of 1948, following enactment of the optional law of 1947, the number of candidates increased to about twice the average for the previous four primaries.

Candidacies for legislative offices described a similar pattern. The number of candidates seeking nomination to seats in the House of Representatives from District No. 1, Wayne County, decreased in the primaries of 1936 and 1938 by about one-third from the average numbers standing in the two immediately preceding primaries. There were still fewer candidates, by some 20 per cent, in the three succeeding primaries. The number of candidates filing in 1948 under the optional deposit law exceeded slightly the average for the ten-year period.⁴

Deposit Method Extended

The deposit privilege was extended to out-state candidates by the act of 1947, reaching, exclusive of Wayne County, 53 House seats, four Senate seats, and approximately 800 county offices. Almost all candidates for these out-state offices filed

the traditional nominating petitions. Only 41 out of a total of several hundred candidates made deposits: 31 in seven counties, one each in ten counties, and not a single deposit in 65 counties. Of the many candidates seeking nomination to the 57 out-state legislative seats affected by the law, less than a dozen qualified by making deposits.

This first use, however, may not be a fair test of the popularity of the plan. Candidates were confused. Several candidates who made deposits also filed nominating petitions.

In spite of the almost complete disregard of the law by out-state candidates and the continuing complaints against the deposit plan, more and more candidates in Wayne County are taking advantage of the simpler means for qualifying. Consequently, an increasing number of candidates are forfeiting their deposits.

In 1936, under the mandatory law, defeated candidates forfeited a total of \$6,650. In 1948 in Wayne County approximately 75 per cent of all candidates for county and legislative offices made deposits. Of the 224 candidates who qualified in this manner, 111 losers forfeited a total of \$11,100. In Detroit in 1947, under the mandatory deposit plan, 187 of a total of 350 candidates suffered forfeitures. Thirty-eight of the 45 candidates seeking nomination to fill a single council vacancy (June 18, 1946) forfeited their deposits.

Neither the deposit nor the risk of forfeiture deters eager candidates. In fact, because of the moderate fee and the ease with

⁴The figures used in these calculations have taken account of the increase in representation granted District No. 1, Wayne County, under the act of 1943.

which candidates may be entered, switched and withdrawn, certain tavern keepers have been accused of entering candidates as a sporting proposition. One such candidate was actually nominated.

Complicating factors preclude sound conclusions at this time. The conduct of primary elections has been little influenced by the deposit plan. Candidates have been numerous. In the optional jurisdictions, filing both by deposit and petition does confuse election administration.

On the other hand, the mandatory plan simplifies the process, reduces election costs and undoubtedly eliminates most of the cheaper and more common types of primary abuses.

Experiences in Detroit and Wayne County do not reveal any startling changes in the caliber, reputation or motives of candidates. There has been no political housecleaning. Protests of abuse directed against petition pushing and bogus candidates have been shifted to late and multiple-filing, switches and withdrawals of candidates.

Out-state courthouse opinion, in so far as opinion is available, is rather solidly in favor of the nominating petition. On the other hand, opinion at the city hall favors the deposit and, in spite of admitted shortcomings, there is no real pressure for abandonment of the plan.

The Detroit situation, with special reference to the multiplicity of candidates, has been the subject of official discussion. Thinking has been directed toward introduction of measures designed to increase the risk of forfeiture. Few proponents of the

plan favor increasing the amount of the deposit.

Experiences in Detroit and Wayne County tend to indicate that greater risk of forfeiture, in the absence of an increase in the amount of the deposit, would not necessarily reduce the number of candidates. Political expediency and fairness to a class of candidates preclude any substantial increase in the amount of the deposit. Continued use may suggest other types of solutions. The plan has merit, but a bright future for the money deposit cannot be predicted from past experiences in Michigan.⁵

Deposit Simplifies Election Procedure

By RICHARD S. CHILDS*

PETITIONS?" snorted Theodore Roosevelt to a petitioner, "I could get up a petition to have you hanged!"

American nominating petitions mean even less—they are designed as procedural encumbrances to prevent frivolous nominations. Sometimes they are made impossibly onerous so as to discourage activities by insurgents and independents.

Sometimes the law demands a huge array of signers coupled with an impossibly short period for examining the petitions for fraud, and often the detailed requirements,

⁵For an earlier and somewhat more optimistic conclusion, see Dorr, *op. cit.*, February 1937, pages 56-65.

*Mr. Childs, former president of the National Municipal League, is chairman of the League's Council and a volunteer member of its staff.

such as that the signature shall be identical with a prior registration—"Alfred B. Jones," not "A. B. Jones," give an adversely minded election authority ample chance to invalidate enough honest signatures to throw the petitions out.

In New York City the number of petitioners for various candidates, all requiring "verification" by the board of elections, has sometimes exceeded a million at municipal elections. A highly organized machine can marshal its experienced workers and patronage beneficiaries to get up great arrays of proper signatures where insurgents must employ canvassers at ten cents a name to supplement the labors of amateur volunteers, a situation which fortifies the "ins" against dislodgement.

And the signatures mean little as to the intentions of the signers but prove only that a lot of utterly useless work was done! Frauds, abundantly demonstrated, are not pursued after election. The petitions become costly waste paper!

The sensible British do not mess up their electoral methods with such expensive and meaningless procedures for nomination to public office. The candidates and a few sponsors post a sum of money to obtain printing of the candidate's name on the official ballot. If the candidate gets votes enough to demonstrate that he deserves such consideration, his money is refunded. In certain by-elections for Parliament in 1947, the Liberal party, now in a minor and waning position as compared with the Conservative and Labour parties, put up candidates who failed to poll one-eighth of the

total vote and thereby forfeited their election deposits of £150, a rare event for England.

In Eire candidates for the Dail get on the ballot by a deposit which they may forfeit if they secure only a low vote.

Canadian System

R. Grant Crawford, director of the Institute of Local Government, Queens University at Kingston, reports as to Canadian municipal elections:—

"There is no official recognition of the existence of political parties or party affiliation. While it is true that candidates do obtain a certain amount of assistance from their party if they are active in the party, it is a most exceptional circumstance for a candidate for municipal office to suggest publicly that he is a member of any particular party. The few exceptions in recent years have been candidates who ran openly as being sponsored by labour organizations or the Canadian Commonwealth Federation and the reaction of the public has not been such as to encourage the practice."

Nominations may be made by from two to ten voters, sometimes none, at a "meeting" or filing hour at a certain time and place.

"Election deposits in municipal elections are not the general rule," says Dr. Crawford, "although in Quebec cities and towns all nominations must be accompanied by a deposit of \$50 returnable if the candidate is elected or obtains votes equal in number to one-third of the number of votes polled for a candidate who is elected. In Winni-

peg a deposit of \$100 is required from mayoral candidates and \$25 from aldermanic candidates, in the proportional representation elections, returnable if the candidate has received 15 per cent of the quota at the moment of being counted out. In Charlottetown the \$100 deposits for mayoral candidates and the \$50 deposits for aldermanic candidates are returnable under the same conditions.

"Although the figures are not available to sustain the statement, it is not usual to have more than twice as many candidates as there are offices to be filled despite the fact that in most cases there are only two nominators required and no deposit required."

Parliamentary Candidates

For members of the Dominion Parliament, the elections act provides that each nominee shall deposit \$200 to get his name on the ballot. The deposit is returned if he gets one-half the number of votes polled for the winner. The candidate may withdraw at any time up to 48 hours before the polls open in which case votes cast for him are null and void but the deposit is forfeited. If a candidate has no opponent when nominations are closed, he is forthwith certified as "elected by acclamation."

For provincial parliaments the deposits are \$200 in two provinces and \$100 in the other four. Canadian candidates are usually sponsored by the regular parties but only name, address and occupation appear on official ballots and, as legislative posts are, with a few local

exceptions, the only elective posts, ballots are short, commonly covering a single office as in England, and the voter does not need the party names on the ballot to enable him to identify his party's candidate.

H. McC. Clokie in his *Canadian Government and Politics* (1946) remarks: "This deposit serves nominally to discourage a multiplicity of candidates, many of whom could not be considered as serious contestants, but as this end could be attained with a much lower requirement as to votes secured it is evident that it is designed to protect the dominance of the two major parties."

In New Zealand each parliamentary candidate posts £10 which is refunded if he gets a quarter of the total vote. John H. Wigmore, as long ago as 1889, described Australian laws of Queensland, Victoria and West Australia calling respectively for £20 deposit for the state legislature, £50 to £100 "according to the office," and £25 for the state legislature, returnable to candidates getting 20 per cent of the vote.¹

Provisions of Model Charter

The *Model City Charter* of the National Municipal League has had for some years provision for nomination by payment of a deposit—amount not specified—returnable to candidates who poll 5 per cent or more of the P. R. quota, or who withdraw before a certain pre-election deadline. The League's *Model Election Administration System* proposes a deposit of 5 per cent of the salary of the office, returnable if the

¹*Australian Ballot Systems*, 1889.

(Continued on page 255)

Women Get the Answers

Grinnell, Iowa, group gets many testimonials on manager plan from officials, editors, others to sell own city.

By **BLANCHE S. LINDENMAYER***

Dear Sir:

The League of Women Voters of Grinnell, Iowa, with the cooperation of the service organizations of this city, is making a survey concerning the council-manager form of government. We understand your city has adopted this system.

To assist us in compiling information, we enclose herewith a questionnaire which we would appreciate your filling out. . . . We would greatly appreciate your including any specific suggestions or comments that may be helpful to us.

THUS Grinnell was launched upon a fact-finding campaign to substantiate claims that the council-manager form of government is the best devised to date. We had heard of the ferment of reform that has bubbled up all over the United States in local government; we had read the impressive figures of the National Municipal League on the growth of the plan; we had been impressed with the fact that, once a city adopted the plan, few reverted to old systems. But, we wanted to *know!*

At the outset it should be made clear that no one individual or group can claim credit. From the beginning, suggestions which came from

within and without the League of Women Voters were considered and welcomed. While other cities are asking, "Why doesn't somebody get this organized?" the Grinnell league has attempted to do just that. Its position might be likened to the ball-carrier in a football game. Only one person can carry the ball but it takes team work to win the game. The League of Women Voters is soliciting from the citizens of Grinnell good team work on this project which could and should achieve much for the community.

The average person has been so carried away with the everyday responsibilities of balancing the household budget, keeping the family housed, clothed and fed, that he has too often failed to recognize that citizen responsibility for good government goes farther than paying taxes. As a nation we are guilty of an unhealthy disinterest in government. We are prone to "let John do it," complain and criticize, for to act constructively takes time and energy.

We can hardly be proud of placing in public positions officials elected by a minority, as we are doing, especially in local government, adding insult to injury by placing in their hands a faulty, outmoded structure of government. We are neither fair to them nor to ourselves.

Government of the people requires: (1) A system in which responsibility is clearly fixed; (2) a

*Serving her second term as president of the Grinnell, Iowa, League of Women Voters, Mrs. Karl Lindenmayer first became interested in civic affairs when her daughter became ill with brucellosis. To her dismay she discovered that the city's "excellent milk ordinance" was no ordinance at all because "they guessed they'd forgotten to have it published and couldn't enforce it." Since then Mrs. Lindenmayer has had a lively interest in local governmental affairs and has taken part in many community activities.

system which is responsive to the will of the people and which offers the voter more direct participation as a citizen; (3) a system which constantly seeks to operate more efficiently.

At every point the mayor-council form of government, which is in effect in Grinnell, is weak. The questionnaire mentioned previously, which is found below, further substantiates the fact that where the mayor-council form is weak the council-manager plan is doing excellent work.

Answers to Questionnaire

Here are the results of the questionnaire sent to the city manager, chamber of commerce, editor, mayor and superintendent of schools in 44 midwest cities, between 5,000 and 10,000 population, where council-manager government has been adopted.

1. *What was your previous form of city government?*

37 — Mayor-council.

3 — President and trustees.

3 — Commission.

1 — Village council.

2. *Does there appear to be any material dissatisfaction with council-manager form?*

43 — No.

1 — Yes, to some extent: "Those who get something for nothing at the expense of other taxpayers."

3. *Do you feel the position of councilman attracts high caliber candidates and makes service acceptable to men who value their time?*

35 — Yes.

5 — No.

4 — ? (Varied opinions and "no difference noticed.")

4(a). *Was there any significant in-*

crease in the cost of government the first year after adoption?

38 — No.

2 — Yes, "but justified."

4 — ?—No comparative figures to go by, system either too old or too new.

(b). *If so, was the increase the result of the adoption?*

43 — No.

1—Yes, progressive projects were started.

5(a). *Did you experience difficulty in getting qualified applicants for the position of manager?*

31 — No.

7 — Yes—three of these indicated "for what we offer."

5 — ?

(b). *Present salary for manager of your city?*

\$3,500-\$8,500.

6. *Were there wholesale dismissals of city employees at the time of adoption?*

44 — No.

7. *Does there appear to have developed any serious flaws such as:*

(a) *Excessive spending?*

44 — No.

(b) *Too much centralization of authority?*

44 — No.

(c) *Misuse of city funds?*

44 — No.

(d) *Deterioration of municipal services?*

44 — No.

(e) *Higher governmental costs?*

40 — No.

4 — ? Inflationary trend considered here.

8. *Have there been definite improvements such as:*

(a) *Improved municipal services?*

44 — Yes.

(b) *New services?*

43 — Yes.

1 — No, plan adopted 1948.

(c) *More for tax dollar?*

43—Yes.

1—No, plan adopted 1948.

(d) *Lower administration costs?*

26—Yes.

7—No.

10—? Inflation considered again.

(e) *Better long range and overall planning?*

44—Yes.

Revealed by the questionnaires were such additional enthusiastic and informative comments as these:

"Immediately the cost of government dropped considerably."

"We do all our own sewer, water, paving, blacktopping, sidewalks ourselves and do not hire an outside contractor to do any of this work."

"We definitely would not return to the old ward system or operation by men who do not have the time."

"There is always someone of authority who can be reached at all times."

"City was in debt one million dollars—debt free today, due mainly to adoption of council-manager form."

"Intelligent directed spending."

"Closer inspection on city contracts."

"A run-down city which, it was found, cost the taxpayers just as much as the present well managed council-manager administration."

"Streets, water system and sewage disposal plant all being improved."

"Improvements are being made without further cost to the taxpayer; in fact, levy on real and personal property reduced for the coming year."

"Salaries and hourly wages for all city employees have been increased 38 per cent."

"Employees on cost-of-living wage plan now."

"Cement curb and gutter and asphalt surfacing constructed by city employees at cost."

"Water plant revenue previously transferred to general fund now being used for rebuilding water and sewage treatment plants."

"\$38,000 saving the first year."

"First good police system we have ever had."

"Our services have increased and improved. Politicians don't like it because it is difficult for them to run things."

"This is a college town; prominent business men and members of the college faculty have been willing to serve as councilmen."

"As a newspaperman and council member, who has lived in two manager-type cities and two mayor-type, I am completely sold on manager plan. Would like to see a county manager installed here."

In 'Deplorable' Shape

"When the council-manager form took over, we were in a deplorable condition. Equipment in all departments had deteriorated. There was a \$7,000 loan at the bank borrowed on anticipated taxes to pay city employees. Our first year we took up the loan, raised city employee salaries, ended the first year with \$18,000 balance. First city had been in black for years."

"Second year, purchased all new equipment for all departments with added equipment for street, fire and police departments, redecorated and cleaned city hall. Put in modern radio equipment in police and fire department. Added street equipment: asphalt heater, chat spreader, diesel roll, road grader; fire department: new fire truck, 28,000 feet of new hose, resuscitator, fog nozzles, etc.; police department: new police car, new motor tricycle, new uniforms and all new office equipment in city hall. All this was paid for in cash and all employees had another increase in salaries with \$9,000 balance at end of second year and a six-cent cut in taxes."

"When our city adopted the plan in 1921 it was the result of a deterioration in its financial structure and the electric utility system which it had acquired in 1911. Few local citizens had any idea whatever as to the amount their government was obligated for in bonds and outstanding warrants, at interest rates up to 7 per cent and on bonds that were discounted below par at the time of their sale. Indebtedness will be paid off this year.

"This has not been at the expense or sacrifice of municipal services and well-being as evidenced by our enviable park system, sewage disposal system, our fine swimming pool, airport, more than ten miles of wide street paving with 76,000 square yards now being constructed, a city hall and auditorium eleven years old.

"Not one member of our council would accept under the old form as all are businessmen and cannot give time to take over manager's duties. Everyone here likes the form. It is here to stay. . . . We had a 'city planner' in to check our needs, found that we had been planning for years ahead under our city manager form. Did not need his services. We highly recommend council-manager system to all our neighbors."

These are only a few of the many comments supporting the council-manager plan. Analyzing this proposed change for Grinnell carefully, we arrive at these conclusions:

Without too much hesitation we remodel or build new homes; replace furniture and household equipment which has served its day. There is almost a clamor for the new automobiles. Unfortunately, "government" is not tangible—cannot be seen. If it could, by some piece of magic, assume the shape of,

say, a vehicle, it would not take a "campaign of education" to interest citizens in their own property.

Statistics point out that from 1903 to 1940 expenditures of local government mounted 522 per cent. It is estimated today that 90 per cent of local government expenditures are used for services which did not even exist two generations ago. Local government has grown to be big business—and it is here to stay. These services that require the greater portion of our tax money, for practical as well as economical reasons, require full time supervision by an administrator with technical knowledge.

Evidence Mounts

Certainly, heartening evidence favoring the council-manager plan has been, and is being, accumulated. It conforms to the sound principle that policy-makers should be *elected* and skilled administrators *appointed*. Councilmen, as policy-makers, are relieved of administrative duties. The council-manager plan is a responsive government and one more responsive to the people's will. It is efficient and economical. It provides much needed long range planning. City employees are benefited as well as the taxpayer. With it, apparently, it is easier to get good results and harder to get bad results. The League of Women Voters is in the process of presenting these facts to the citizens of Grinnell, and we believe when they, too, come to know the business-like structure of the council-manager plan, they themselves will want it.

News in Review

City, State and Nation . . .

Edited by H. M. Olmsted

Mayors Emphasize Housing, Representation

1949 Conference Covers Wide Scope of Subjects

ENTERING its seventeenth year of existence, the U. S. Conference of Mayors held its 1949 meeting in Washington late in March, with President Truman, Vice President Barkley and other invited speakers stressing the need of intergovernmental co-operation. A large attendance included as guests the mayors of many Canadian cities and of Oslo, Norway, and Berlin, Germany, and Dr. Emil Vinck, director emeritus of the International Union of Cities. The program discussed a wide variety of important problems.

Addressing the opening session, President Truman dealt with the continuing widespread need for comprehensive housing legislation and action and the opposition of real estate interests to public housing and national rent control. Several mayors spoke on the slum problem.

The retiring president of the conference, Mayor George W. Welsh of Grand Rapids, Michigan, urged the crying need of fair urban representation in state legislatures, in place of the present situation where the urban 59 per cent of the nation's population are permitted to elect only 25 per cent of the state legislators. He also stressed financial and housing needs of the cities.

Among important resolutions adopted at the conference were those with the following objectives:

Appointment of a joint congressional tax commission to study and make

recommendations on intergovernmental tax structure,

Enactment of slum clearance and housing legislation,

A greater urban share of federal highway aid,

Loans and grants to cities for school construction,

A federal statement of policy as to what, if anything, cities should do in organizing civilian defense,

More rapid availability of federal airport funds and provision for loans to public agencies for construction of revenue-producing airport structures,

Continuation of public works advance planning,

Greater federal aid for correction of stream pollution,

Voluntary retirement coverage, by amendment of the social security act, of municipal employees not now under retirement plans,

Reapportionment of state legislatures to give urban representation on the basis of population,

Extension and improvement of federal rent control.

Council-Manager Plan Developments

Voters of **Columbia, Missouri**, (population 18,399) adopted a home rule charter providing the council-manager plan on March 29. The vote was 4,323 to 3,553. First election for councilmen under the new charter will take place May 16.

The city council of **Monrovia, California**, (12,807) on March 21 approved an ordinance to establish the office of city manager. The ordinance becomes effective 30 days after third reading and a final vote.

Voters of **Merced, California**, (10,-

135) which has been operating for the past year under a manager ordinance, on April 12 adopted a new charter providing the council-manager plan by a two to one vote.

Hinsdale, Illinois, (7,336) by unanimous vote of its board of trustees has adopted an ordinance providing for appointment of a village manager.

Drumright, Oklahoma, (4,303) adopted a council-manager charter on April 12 by a vote of 504 to 149. **Britton** (2,239) adopted a council-manager charter by a vote of 409 to 333.

Bellaire, Texas, (1,124) on April 2 adopted a council-manager charter 493 to 162.

Voters of **Gaylord, Michigan**, (2,055) voted on April 5 to adopt the provisions of the state's optional council-manager plan law.

Gaastro, Michigan, (800) adopted a new council-manager charter by a vote of 253 to 39.

At the annual town meeting in **Waldoboro, Maine**, on March 14 the citizens voted 277 to 250 for the town manager plan, to take effect in 1950. Two other Maine towns, **New Gloucester** (2,334) and **Thomaston** (2,533) also voted to adopt the plan. **Southwest Harbor** (1,260) defeated a similar proposal.

Dillon, South Carolina, voted 813 to 197 in favor of adoption of the council-manager plan.

Opponents of the council-manager plan in **New Hampshire** formed a state organization to combat it at a meeting in Nashua on March 16 attended by officials or other representatives from some twenty cities and towns. It is headed by Mayor Oswald S. Maynard of Nashua as chairman, with former Mayor Mary Dondero of Portsmouth as treasurer and Councilman F. A. Tilton of Laconia as secretary.

Efforts are being made in the city of **Dover, New Hampshire**, to hold a referendum on repeal of the council-manager plan.

Bethel, Vermont, voted three to one on March 1 to continue the manager plan. Mayor Chauncey M. Willey of **Barre, Vermont**, has been authorized by a nearly unanimous vote of the city council to appoint a commission to investigate the feasibility of the manager plan for the city.

The **Massachusetts** legislature has before it a bill which would enable towns of over 5,000 to adopt the manager plan by popular vote.

There is strong sentiment for the manager plan in **North Adams, Massachusetts**, where the subject has been discussed by the city council as well as by civic groups. A permanent organization, Citizens for City Manager, has been formed and is circulating petitions to place the question on the ballot.

In **Chelsea, Massachusetts**, the Committee for Plan E is campaigning for adoption of the manager plan and proportional representation.

The Mass. State Ballot Commission, before which hearings have been held in the contest between Plan A and Plan E petitions, to determine which form of government Boston may vote on, has decided against Plan E. (council-manager with P. R.) This means that Plan A (elected mayor and council) will appear on the November ballot unless court action by Plan E proponents is successful.

The **Woonsocket, Rhode Island**, Charter Revision Committee has held several open forums for discussion of different types of city government. The council-manager plan was presented on March 24 by Manager John F. Desmond of Mansfield, Massachusetts.

A bill to give **Pennsylvania's** 47

third class cities the right to adopt council-manager charters was passed by that state's House of Representatives on March 28 by a vote of 139 to 57, after having been defeated on March 22 by a vote of 99 to 85. The change was caused by a reversal of position by Philadelphia's representatives. The bill is now in the elections committee of the Senate.

The League of Women Voters of **Huntington, West Virginia**, is making a study of the manager plan.

Columbia, South Carolina, will vote on adoption of the council-manager plan on May 9, by virtue of a bill signed by the governor on March 21 and subsequent action of the city council.

Wyoming, Ohio, will vote June 7 on a proposed charter which provides the council-manager plan.

The governmental committee of the Committee for **Henderson (Kentucky)** City and County has prepared a report on the manager plan and its application to Henderson.

An advisory council-manager proposal was defeated in **Athens, Tennessee**, on March 24, by a vote of 1,652 to 517, in an election reported to be the largest ever held in that city.

The Junior Chamber of Commerce of **Bucyrus, Ohio**, is studying a plan to circulate petitions for adoption of the council-manager plan. Four hundred signatures will be required.

The city of **Niles, Michigan**, voted April 5 for charter revision, with the idea that the charter commission would draft a council-manager charter.

Petitions are being circulated in **Ann Arbor, Michigan**, for a special election on charter revision and an advisory vote on the council-manager plan. Twenty per cent of the registered voters must sign these petitions to make them effective, and it is anticipated that they will be obtained in

the next few months. The election will probably be requested for November 1949 or April 1950.

Voters of **St. Louis Park, Minnesota**, defeated a council-manager proposal by a vote of 2,050 to 1,345. **Park Rapids** in the same state defeated a similar proposal 481 to 242.

Numerous manager proposals were voted on in **Wisconsin** at the spring election, April 5. **Beloit** voted to retain its council-manager charter 3,866 to 3,717 but **Rhineland** discarded its charter by a vote of 1,731 to 1,427. **Merrill, Monroe, Whitewater** and **Antigo** defeated council-manager proposals.

Voters of **Grenada, Mississippi**, will vote May 7 on amendments to the city's 113 year old charter to provide the council-manager plan. Since Grenada is a so-called private charter city—one of 23 in Mississippi—it may amend its own charter by action of the city council and popular vote subject only to approval of the governor after the state attorney general has passed upon the legal aspects of the amendment.

Chillicothe and Trenton, Missouri, recently defeated council-manager proposals, by votes of 1,549 to 1,087 and 1,637 to 706, respectively.

Voters of **Grinnell, Iowa**, defeated a manager proposal by 287 votes out of a total of 1,428.

Aberdeen, South Dakota, abandoned the manager plan at a special election on March 11 by a vote of 3,827 to 2,802. It had been adopted on March 5, 1946, by a vote of 3,783 to 1,831. According to W. O. Farber, professor of government at the University of South Dakota, an active campaign was carried on by the Junior Chamber of Commerce in behalf of manager government and the press was favorable to the plan. The opponents refused to accept an invitation to a

public debate. One of the principal criticisms of manager government was the increase in taxes, although the increase was attributable to rising school costs rather than to municipal government.

The Junior Chamber of Commerce of **Chadron, Nebraska**, plans to resubmit a petition requesting a special election on the council-manager plan to the city council. The petition was originally submitted earlier than the law permits.

A petition bearing the names of 450 electors, seeking a vote on the council-manager plan, has been submitted to the city council of **McCook, Nebraska**. The plan has been endorsed by all three local parties.

In **Columbus, Nebraska**, a committee of fourteen members has been appointed to study the manager plan as a result of a meeting called by a group of business and professional men.

A committee of the **Lawrence, Kansas**, Chamber of Commerce, formed in 1947, has presented a voluminous "fact-finding report" on the council-manager plan, without recommendations. The directors of the chamber have adopted a resolution calling for a special election in June on adoption of the plan.

The **Oklahoma** legislature has passed a bill (H. B. 209) providing the council-manager plan as an optional form which cities may adopt by popular vote. Cities are still free, of course, to write their own charters.

The **Tulsa, Oklahoma**, Chamber of Commerce has instituted a study of forms of city and county government, and has formed a large civic committee for that purpose and to make recommendations for Tulsa. Manager, mayor and commission plans will be investigated.

Lawton, Oklahoma, is interested in readoption of the council-manager plan, which it secured in 1921 but abandoned two years later.

One of the charter amendments to be voted on at the June election in **Arlington, Texas**, authorizes employment of a city manager.

Advocates of the council-manager plan have asked the city commission of **San Antonio, Texas**, to submit the plan to popular vote.

At the May municipal election in **Napa, California**, the voters will pass on the questions of appointment of a city manager and payment of \$10 per meeting to councilmen. The manager proposal is opposed by the mayor and supported by the League of Women Voters, among others.

In **Sierra Madre, California**, in a report requested by the city council, Howard Brod, retiring from the office of city engineer to become city manager of San Carlos, recommended the council-manager plan, complete reorganization of the city government, separation of the street and water departments and improved conditions for city employees, including the 40-hour week and a retirement system.

A council-manager charter, drafted by a board of freeholders, will be submitted to the voters of **Sunnyside, California**, on May 10.

An intensive in-service training course in municipal management was held in **Santa Cruz, California**, February 18, 19 and 20 and was attended by 48 California city managers, eight city administrative officers and eleven assistant managers. It included open discussion of questions submitted by managers and administrative officers, a "managers' institute," and discussion of a report on training presented by a committee appointed a year ago.

Philadelphia Charter Bill Adopted

The Pennsylvania legislature has passed a bill authorizing appointment of a commission to draft a new charter for Philadelphia. It was adopted by a straight party vote in both houses—the Senate on April 4 and the House of Representatives on April 11. The Democratic minority and several Philadelphia civic organizations criticized the bill as giving too much power to the city council as to the charter commission and approval of charter amendments.

A new charter may be in the nature of a stop-gap, if a constitutional amendment for consolidation of the city and county of Philadelphia, approved unanimously by the legislature, is adopted at a statewide referendum.¹

The charter commission may be established by a vote of two-thirds of the city council or on petition of not less than 20,000 voters. Upon such authorization the council president would name nine members and the mayor six. One-third of each group must be members of a minority party. The council will have the power to pass upon proposed charter amendments, a majority vote being required for approval.

A third Philadelphia proposal, to abolish the registration commission and transfer its duties to the county commissioners, failed. It had been urged by certain civic agencies and was at first backed by the Republican organization, but was killed in the Senate with the approval of the Republican city chairman of Philadelphia.

St. Louis Elects Charter Commission

On April 5 voters of St. Louis elected a board of freeholders of thirteen members to revise the city's charter.

Nine of those chosen were supported by the League of Women Voters and other St. Louis civic organizations.

Home Rule Amendment Dies in Indiana Legislature

A constitutional amendment sponsored by the Indiana League of Women Voters, which would have permitted cities to choose their own form of local government including the council-manager plan, has failed of passage. Indiana has a 61-day session and the amendment was reported from committee on the 58th day, with no chance for adequate consideration. Many newspapers and radio commentators listed this as one of the failures of a "do nothing" assembly. Besides the league the amendment was supported by the Indiana Municipal League and the Junior Chamber of Commerce.

Intermunicipal Council Urged in New Jersey County

A West Essex Administrative Commission for the consolidation of various operating functions of municipalities in the western part of Essex County, New Jersey, has been proposed by Councilman Donald C. Ryan of West Caldwell. He suggests that the commission be set up by the municipalities, with one representative from each and a chairman to supervise its activities. As proposed the latter would include:

Collection of taxes including water and sewer charges,

Joint purchasing of supplies,

A public health division and clinic, Police service,

Engineering and public works, including garbage and refuse disposal, sewers, water supply, shade tree maintenance, a center for gasoline, oil and automobile service, and an equipment pool for large trucks, bulldozers, rotary snow plows, etc.

¹See page 245, this issue.

Important Legislation in New York State

The New York legislature, which adjourned on March 31, adopted a number of important and progressive laws, with few measures of broad significance that are generally regarded as bad.

A proposed constitutional amendment to replace the present absolute veterans' preference in civil service by a system of point preference was approved for submission to the people.

Among administration bills passed were:

A disability benefit bill requiring cash payments to wage-earners who become sick or disabled while working or drawing unemployment insurance.

A measure adding \$300,000,000 to low-rent housing loan funds and increasing annual subsidies if the voters approve,

A measure permitting partial exemption of public enterprises from the debt limit to the extent they are self-sustaining, provided the voters approve,

A bill setting up a commission to promulgate a statewide optional building code using performance rather than specification standards (see the REVIEW, March 1949, page 138),

Extension of stand-by rent controls,

The Feinberg-Wilcox bill giving the State Power Authority the right to build its own transmission lines from the St. Lawrence River project if private lines are unavailable,

The Feinberg-Milmoe bill revising the formula for state aid to education, giving and apportioning an added \$40,000,000, of which \$23,600,000 goes to New York City the first year and \$17,600,000 annually thereafter,

A board of trustees to administer a newly established state university under the general jurisdiction of the State Board of Regents.

Another important piece of legislation passed was the Feinberg bill, aimed at Communists, authorizing the Board of Regents to establish a list of "subversive" organizations, membership in which will be grounds for dismissal of public school teachers and bar applicants for teaching positions. The Scanlan bill to prohibit the use of various public buildings by subversive organizations for assembly purposes was passed but was vetoed by the governor as clearly unconstitutional. He signed without comment the other bill, which had been pressed by Mr. Feinberg, Senate majority leader.

The governor's suggestion for a single head to the Department of Civil Service (see the REVIEW, February 1949, page 86) did not bear fruit at this session. Talk of repealing the Condon-Wadlin act prohibiting strikes in public employment (REVIEW, April 1949, page 181) got nowhere; on the other hand, the law was not revised to include grievance machinery or other improvements.

Forces opposing liberalization of divorce succeeded in keeping the one basis permitted in New York, despite revelations of scandal and corruption in divorce procedure. A compromise form of permanent personal registration of voters failed to achieve a floor vote, although coming closer than heretofore.

Court reorganization in New York City, to distribute the burden of crowded calendars, was narrowly defeated.

State Reorganization under Study in Connecticut

A commission of five members to study the organization of the Connecticut state government, with a view to making recommendations for its improvement, was established by the state legislature on March 31. It

is set up by a Republican-sponsored bill, following announcement of plans of Democratic Governor Chester A. Bowles to streamline the state government.

A \$50,000 appropriation was provided for the commission, the members of which will serve without compensation. The commission is headed by Carter W. Atkins, executive director of the Connecticut Public Expenditure Council. It is to complete its duties and report to the legislature by January 1951, with the possibility of interim reports to the governor.

Massachusetts Senate Alternates Party Control

An equal division between Democrats and Republicans in the Massachusetts Senate resulted in a most unusual method of organizing that body, reports *State Government*. After a deadlock on 114 ballots, a compromise was reached by which a Democratic senator will preside for one year and a Republican for the second. Party representation on committees will be equal as will committee chairmanships. Until the compromise was reached an even balance of twenty Democrats and twenty Republicans made it impossible to select a presiding officer and delayed organization of the legislature.

Aged Constitution of Wisconsin Called Good Enough

A move for a state constitutional convention to revise the basic law of Wisconsin was overwhelmingly defeated by the state assembly on March 2. Four weeks later the assembly killed a bill for appointment of a citizens' committee to study the need of constitutional revision.

The assembly's state affairs committee considered the present constitution good enough, and unanimous-

ly recommended disapproval of a convention. Representative Steffens, convention advocate, urged the need to consider reapportionment, a one-house legislature, a shortened ballot and state participation in works of internal improvement.

One assemblyman said at the committee hearing, "God pity us if the experts made a constitution for us. They don't know anything. . . . Those old trappers and hunters who wrote the constitution 100 years ago were smart."

A convention was advocated by representatives of the League of Women Voters, the city of Milwaukee, the Democratic party, the American Veterans' Committee, the CIO and the AFL.

Water Pollution Board Named

Members of the advisory board set up under provisions of the water pollution control act have been appointed although, according to the most recent information, Congress has not as yet actually appropriated any money for the program. Under the new law, the Surgeon General is to coordinate the activities of the states and interstate agencies and provide financial and technical assistance to them in the formulation and execution of their water control programs.

The board, which will advise the Surgeon General under the law, will be headed by Assistant Surgeon General Mark D. Hollis, chairman. Other government departments represented, in addition to the Public Health Service, are the Army Corps of Engineers, the Fish and Wildlife Service of the Department of the Interior, the Federal Works Agency and the Department of Agriculture. Six lay members were appointed by President Truman.

County and Township *Edited by Elwyn A. Mauck*

Counties Consider Vote on Manager Plan

Fulton County Charter Upheld by Local Court

THE Buchanan County, Missouri, Charter Commission has decided to recommend the manager plan rather than the elective executive plan which also was given serious consideration. The departments under the manager will include public works, public safety, health and welfare, finance, records, and law. There may be established also a department of personnel.

The commission has not determined whether under its charter there will be any elective county officials other than the members of the board of supervisors. It is considering a plan which would make the offices of sheriff and prosecuting attorney appointive.

The commission hopes to have a tentative draft of the charter prepared by July and the final draft by September, in order to allow sufficient time for campaigning before the November election. The League of Women Voters, the Parent-Teacher Council and the Women's Division of the Chamber of Commerce already are sending speakers to meetings of various groups throughout the county to acquaint voters with the need for a charter and for the manager plan.

The St. Clair County, Michigan, Board of Supervisors has created a commission to study and outline possibilities of a manager form of government.

King County, Washington, commissioners have appointed an advisory commission of 36 members to frame

a tentative charter. According to the *Seattle Municipal News* of the Seattle Municipal League, this charter will be transmitted to a freeholders charter commission to be elected next year. The freeholders, in turn, will submit their final draft to the voters. Charter revision was made possible by adoption of a home rule amendment to the state constitution last November.

Three suggested plans of organization are set forth by the *Municipal News*: a county council which would appoint department heads and possibly also a county administrative officer or manager; a county legislative body with an elected county executive officer; a county legislative body plus numerous elected department heads (the present system).

The Governmental Research Committee of the Seattle Municipal League is studying the subject and will make its findings available to the advisory charter commission and the public.

Fulton Charter Upheld

The new manager government of Fulton County (Atlanta), Georgia, withstood the latest attack by its opponents recently when the judge of the county ordinary court refused to put the question of its abolition on the ballot in a referendum election. Judge Eugene Gunby stated that he did not believe he had authority to issue such an order and that he thought the county could not expend funds for such a purpose.

City-County Airport Project Succeeds

Development and management of the city-county airport under a commission representing Brainerd and Crow Wing County, Minnesota, jointly have proved to be successful, and

on March 1 air mail, air express and passenger services were initiated from the new airport.

Wisconsin Governor Suggests Appointive County Officials

In his first general message to the Wisconsin legislature of 1949 Governor Oscar A. Rennebohm recommended that all county administrative officers except the district attorney and sheriff be appointed under a civil service law. He said: "It is my belief that elective county officials should be elected for four year terms. I believe further that the offices of district attorney and sheriff should continue to be elective, that the sheriff be permitted to serve for one term, and that all other county officers should be placed under civil service. It is my recommendation that this legislature take the necessary steps to effect this improvement in the administration of county affairs."

County Road Systems Revamped

Numerous states have reorganized or received recommendations regarding the reorganization of their county road and highway systems. A highway fact finding and research committee of the Kansas legislature recommended recently that statutory limits be removed in order to permit increases in local road and bridge levies. It also recommended that any gasoline tax increases be shared with local units.

The Illinois State Highway Study Commission recommended that in the future Illinois townships share in gasoline tax income. At present a three cents per gallon tax is divided into thirds, with equal amounts to the state, the counties and the cities. The legislature in the last two sessions,

however, appropriated money for township roads from state general revenues. Under the proposed plan, the state would receive 37½ per cent of the gasoline tax revenue, counties 25 per cent, cities 25 per cent, and townships 12½ per cent. It is recommended that the tax be increased to five cents per gallon.

Minnesota's Governor Youngdahl in his biennial report proposed a constitutional amendment that would permit counties and municipalities to share in state collected motor vehicle license revenues. At present the counties receive one third of the receipts of a four cents per gallon gasoline tax. A proposal to increase this to one half was defeated by the voters last November.

Associations of county commissioners in Colorado and Mississippi recently have adopted resolutions recommending that the highway departments of their respective states establish units to assist counties which are unable to employ full time engineers or otherwise unable to provide themselves with modern highway construction and maintenance services.

In Kansas ten more counties voted on the question of the county unit plan of road administration last November. Eight voted for adoption of the plan, one voted to retain it and one voted to reject it. At present 51 Kansas counties operate their highway systems under the unit plan.

County Developments in Texas

El Paso County, Texas, commissioners have instituted a new plan of distribution of functions among themselves which resembles the commission form of municipal government. Each commissioner will make recommendations respecting his departments before action will be taken by the com-

missioners' court. One will be in charge of judicial matters and the insane, one of welfare, a third of finance, a fourth of roads, etc.

The Dallas County delegation in the Texas House of Representatives has introduced a bill sponsored by the Dallas County Citizens' Association which would give the commissioners' court more authority and, in general, would provide a greater degree of home rule. Certain county offices would be made appointive rather than elective. A referendum would be necessary before the bill became effective.

First-hand information about the government of Dallas County, Texas, is being provided by eighteen county officials who are the lecturers in a new county government course organized by Southern Methodist University's Dallas College. Citizens of the community have been invited to take the course along with university students. It is being conducted in the courthouse but carries regular university credit.

County Legislation in Washington State

Several measures affecting county government were passed by the Washington state legislature. The bill authorizing establishment of county park boards was enacted into law.¹

The civil service reform bill for King County was killed, but it is believed the provisions it contained will be incorporated in the charter which is being prepared for probable submission to King County voters.

Consolidation of the Seattle and King County health departments was approved. The county's power to condemn private property for public use was extended, and salaries of some of its officials were raised.

Schools now are authorized to co-

operate with cities and counties in pooling their recreational facilities and budgets. Counties are authorized to employ a psychiatric probation officer.

Larger School Districts Urged in Jasper County

Enlargement of Jasper County, Missouri, rural school districts is needed to obtain improved and equalized educational opportunities for children and greater equality of the school tax burden among taxpayers, the Jasper County Tax Economy Association declared in a survey report released recently.¹ In regard to the 1948 tax rates in Jasper County rural districts, the report emphasizes that the districts poorest in taxable wealth per child are, on the average, taxing at a rate more than twice as high as the districts richest in taxable wealth per child.

Philadelphia Merger Bill Gets Unanimous Support

Both the Senate and the House of Representatives of the Pennsylvania legislature voted unanimously to adopt a proposed constitutional amendment merging Philadelphia city and county governments. The amendment must also be adopted by the 1951 legislature and submitted to the voters of the state before it can become operative. It abolishes all Philadelphia county offices, assigning their functions to the city government "in a manner to be prescribed by the legislature," reports the *Philadelphia Inquirer*.

Connecticut County Described

In a recent pamphlet, the Institute of Public Service of the University of Connecticut has described the

¹*A Look at the Need for School Redistricting in Jasper County*, February 1949, 9 pages.

¹See the REVIEW, April 1949, page 187.

organization, functions and relationship of Connecticut counties with other governmental units.¹ A brief historical introduction is utilized to demonstrate the decline of the Connecticut county. The judicial authority of the county court has long since been transferred to the state courts. Even the sheriff's salary is paid by the state. The county merely provides housekeeping services such as space for a law library and for court sessions.

Control over county expenditures and taxation has been transferred from the abolished county court to the county delegation in the General Assembly. Such delegations supervise county affairs and have full power of investigation. In short, county government in Connecticut has no real legislative authority.

The Connecticut county is primarily an executive and administrative unit responsible for such activities as the management of county property, maintenance of jails and custody of prisoners, care of neglected children and provision of suitable quarters for state courts. Also, it has custody of agriculture funds, makes payments for extinguishing forest fires, compels repair of highways and sidewalks and enforces state weights and measures laws.

The county administration is largely state controlled. The three county commissioners are chosen by the General Assembly for four year overlapping terms. The commissioners appoint a treasurer and a county sealer of weights and measures. All five, however, are paid from county funds.

The sheriff, although paid by the state, is elected by the voters of the county for a four year term. Appointed

and paid by state authorities are the coroner, the state's attorney, the public defender, court clerks, county investigator, probation officers, court messengers and jury commissioners. The independent auditor must be appointed annually by the county commissioners.

The report also analyzes county services by considering activities such as child care, operation of the jails and debt administration.

Missouri Group Summarizes County Budgets

The Missouri Public Expenditure Survey has issued its *Fifth Annual Compilation of County Budgets*¹ of the state's 109 rural counties. This publication presents the 1948 summarized budget of each county except the five urban counties, with a summary analysis of the more important data. Figures from four preceding compilations are used for comparative purposes.

The report reveals that, while in 1944 75 counties levied taxes below their limits, in 1948 only 25 counties had such a margin. Average tax rates for general funds had increased five cents per \$100 assessed valuation in this period, while the assessed value itself increased 6 per cent. Some counties appear to enter a new fiscal year with excessive surpluses but others, even during the current years of relative prosperity, have deficits.

The report suggests that economies should be sought through: (1) improved budgeting, purchasing and other fiscal procedures, (2) cooperation and consolidation in local services, (3) abolition of township organization, (4) establishment of simpler forms of government and (5) increase of county control over local expenditures.

¹*The Connecticut County*, By Henry J. Faeth. Storrs, Connecticut, January 1949, 48 pages.

¹Jefferson City, Missouri, January 1949, 32 pages.

Proportional Representation

*Edited by George H. Hallett, Jr.
and Wm. Redin Woodward*

(This department is successor to the Proportional Representation Review)

P. R. Repeal Beaten in Massachusetts

House Upholds Right of City Home Rule

LEGISLATION to abolish the proportional representation election feature of Massachusetts' optional Plan E form of city government was defeated by a vote of 116 to 98 on April 14 in the state's House of Representatives.

Prior to its defeat, the measure, as previously adopted by the Senate, was amended to exempt the six cities which have adopted this form of government. The amendment, however, required these cities to hold a referendum on the elimination of P. R. at the 1949 election. Such a referendum is now possible under existing legislation upon petition of citizens of the city to adopt either Plan D, which now resembles Plan E closely except for its P. R. feature, or one of the other optional charters that are available.

On March 16 the House of Representatives, by a vote of 122 to 92, defeated a similar measure, which would not have made any exemption for the six Plan E cities. The Senate revived that measure, passing it by a vote of twenty to eighteen on March 30, after having substituted the bill for an adverse report of the Senate committee on election laws, and asked the House of Representatives to reconsider its action.

Cambridge and Lowell have operated under Plan E for a number of years and Worcester, Medford, Quincy and Revere adopted it by referendum in November 1947. The adoption of P. R.

by substantial majorities in these four cities appears to have prevented the controversy from having the aspect of a straight party issue. Charles F. Sullivan, mayor of Worcester and lieutenant governor of Massachusetts, in a letter of April 5 to all members of the House of Representatives, protested "against the elimination of P. R. at a time when Worcester has not even had an opportunity to test the system for which it voted overwhelmingly and in good faith." Many representatives from cities that have voted for P. R., and also several representatives from Boston, likewise opposed the repeal legislation, in some cases in spite of party influence, as pointed out by W. E. Mullins in an article in the *Boston Herald* on April 8.

"The voters of Worcester adopted Plan E by a two to one vote, and only the voters of Worcester should decide on so fundamental a change as that of eliminating P. R.," said a letter by the Worcester Citizens' Plan E Association published in the *Worcester Telegram* on April 3. The *Worcester Gazette* took a similar view editorially on March 24.

The *Quincy Patriot-Ledger* voiced its protest on March 28:

A year and a half ago the people of Quincy voted, by the ratio of seventeen to seven, to give Plan E and its component part, P. R., a chance. And when the people of Quincy took this vote, Plan E and P. R. were not exactly brand new: they had been tried and found successful in other communities. . . .

Now, with Plan E and P. R. going into effect in Quincy and in some other cities next year, there is a

flurry of propaganda seeking to divorce P. R. from Plan E. . . . Who is spearheading the drive against P. R.? You don't have to read much to know that, by and large, it is professional politicians who are fighting P. R. tooth and nail.

The *Medford Mercury* also made editorial protests against the proposal and referred to that city's vote of almost five to one for Plan E.

The *Boston Herald* on March 24 alluded to the arguments of the proponents of repeal as follows:

This gross departure from the sound principle of home rule is being advocated almost exclusively on the grounds that P. R. is a Communistic system. And the argument is a phony. Proportional representation has, in fact, been formally opposed by the Communist party in Boston, because it would hinder rather than help their efforts to penetrate the city government. A similar Communist attitude may be assumed in the state as a whole. P. R. is the voting system in such solidly democratic countries as Ireland and Switzerland. It is not the system used in Communist countries.

The professional opponents of P. R. attack it, not because it is less democratic than our present system but because it is more democratic. We believe that our cities and towns ought, at least, to be allowed to decide for themselves whether they want the P. R. system of voting.

Presidential Election Proposal Sidetracked

By an unprecedented step the proposed constitutional amendment sponsored by Senator Henry Cabot Lodge, Jr., of Massachusetts, to reform the Electoral College along proportional lines was subjected to 30 days' delay

by a Senate judiciary subcommittee on April 14. The two-man subcommittee accepted an offer of the publisher of a New Bedford, Massachusetts, newspaper to conduct a survey of the subject at his own expense. The publisher had appeared before the committee five weeks previously in opposition to the proposed amendment.

The survey is being conducted by questionnaires addressed to editors and political scientists. The incident delay "will almost certainly kill any chance of Senate approval of the amendment this year," according to a report in the *New York Herald Tribune* on April 15.

A few days earlier the same amendment was approved by the Judiciary Committee of the House of Representatives.

Unicameral Proposal Reintroduced in New York

Senator Thomas C. Desmond of Newburgh, Republican chairman of the Senate Committee on Cities, reintroduced in the 1949 session of the New York legislature,¹ which recently adjourned, his proposal for a constitutional amendment to establish a one-house legislature "elected by proportional representation with a single transferable vote for each voter."

The amendment proposes to use a uniform quota of 60,000 in the existing Supreme Court judicial districts, except that in the city of New York each borough (county) would be a separate district as in the last five elections of the New York City council. A total membership of perhaps 75 might be expected to result.

The proposal, which was known as Senate Introductory No. 1522, was introduced for educational purposes and was not reported from committee.

¹See REVIEW, April 1947, page 222.

Taxation and Finance*Edited by Wade S. Smith***States Study
Their Finances*****Survey Revenues, Expenses
and State-Local Relations***

JUST as the deflation of the early 1930s turned state governments to an intensive study of their finances and organization, so the present period of inflation is having a like effect. During the early months of 1949 four states published studies on their fiscal problems, and several others have surveys in prospect.

In January the Connecticut State Tax Survey Committee appointed by the governor presented its study on that state's tax system. In Idaho the State Tax Commission has released a report on state revenues and expenditures requested by the legislature in 1947 and the Indiana Tax Study Commission created in 1947 presented to the legislature a study covering property assessments, the street and highway financing program and city and school financial problems.

At the same time two legislative committees presented reports to the Pennsylvania legislature, the Tax Study Commission delivering a two-part report covering selected state taxes, permissive local taxes and state-mandated local functions, while the Joint State Government Commission presented its biennial report and also a special report on state-owned tax-exempt property.

A commission to study state finances in Texas has recently been created; its chairman is Stuart A. MacCorkle, director of the Bureau of Municipal Research of the University of Texas.

And in Minnesota, where a study of state-local relationships has been urged by the League of Minnesota Municipalities, creation of a study agency is reported under consideration by the governor.

***Roanoke Excise
Taxes Upheld***

Roanoke, Virginia, which has been encountering legal difficulties in its efforts to increase city revenues by imposing new charges, won the first round in the court test of several new measures.

In March the Roanoke Hustings Court upheld the validity of excise taxes imposed on transient rooms and floral designs. The court held that the general taxing powers granted the city in its charter were sufficiently broad to cover the new taxes, and that a 1915 state law purporting to restrict local taxation was not sufficiently definite to invalidate the charter provision.

The new taxes are both at the rate of 5 per cent and were opposed respectively by the hotel and motor court operators and the florists, who are expected to carry the cases to the Virginia Supreme Court of Appeals.

A third excise, a two cents per package tax on cigarettes, is opposed by wholesale and retail tobacco dealers but hearings on this case were deferred pending the outcome of the hotel and floral piece tax cases.

***City Levy Over Limits,
State to Withhold Aid***

The State of New York, according to press reports, has threatened to withhold from its state aid payment to the city of Yonkers an amount by

which the state comptroller's office calculates that the city tax levy exceeds the amount legally allowable under the 2 per cent tax rate limit. The amount involved is not large—\$6,506.92, to quote the reported figure—but the proposed remedy to force correction of the budget is believed to be one rarely used.

According to city officials, the final budget called for a levy within about \$4,500 of the legal maximum under the tax rate limit, which is imposed by the state constitution. An appropriation item of \$10,992 was changed from one classification to another by the state comptroller's office in examining the budget, however, and this had the effect of raising the tax levy with the result that it exceeded the allowable maximum under the law. It appears, therefore, that only minor adjustments will be required to assure the city of receiving its full share of state aid.

New York's means of enforcing compliance may recommend itself to taxpayers in other areas, since it insures that the adjustment made deals equitably with all taxpayers. In jurisdictions where a taxpayer may seek a mandamus compelling the taxing body to alter its levy the same result may be secured, but a more common remedy is that the individual taxpayer either withholds or protests that part of his tax representing the alleged illegal levy.

Under this procedure the taxpayer interposes as his defense, when the collector seeks foreclosure of the tax lien, that the tax withheld was illegal; taxpayers taking the action benefit if the court agrees with their contention, but most taxpayers do not bother or do not have taxes sufficiently high to justify the expense, so that the levy-

ing unit collects some of its excess levy.

Gasoline Tax Rates Raised

The 1948 legislatures in four states have acted to raise gasoline tax rates, according to the *Tax Administrators News*. Montana has raised its rate from five to six cents per gallon, effective July 1, while the North Dakota rate was upped from four to six cents. Idaho and Maine, both with temporary rate increases expiring this year, made the increases permanent. The Idaho rate would have returned to five cents but now will remain at six cents, while the Maine rate was kept at six cents rather than being allowed to drop to four.

New Taxes Here and There

The Alaska territorial legislature adopted, effective January 1, a personal and corporate income tax. It will be at the rate of 10 per cent of the income tax payable to the federal government. Georgia and South Carolina used the device briefly in the 1920s, but at present no state imposes a tax based on the federal income tax.

Kansas, no longer dry as a result of an amendment to the state constitution last November, has enacted taxes on manufacturers and wholesale distributors of liquor, ranging from ten cents a gallon on beer to two dollars a gallon on alcohol and spirits of more than 100-proof.

Arkansas has approved legislation establishing a state tax commission, which will administer corporation franchise and privilege taxes and take over the duties of assessment equalization and property tax administration formerly exercised by the Public Service Commission.

Citizen Action Edited by Elsie S. Parker

Boys and Girls 'Govern' Counties for a Day

Nebraska High School Pupils Learn Grass Roots Problems

YOUNG folks in Nebraska now have an opportunity to take part in government at the grass roots. A new program, under the auspices of the **Cornhusker Boys' and Girls' County Government**, was inaugurated last year in six counties—Box Butte, Dodge, Greeley, Hayes, Johnson and Phelps. This year the idea has spread to 26 counties.

The program is an off-shoot of the boy state idea of the **American Legion** and **American Legion Auxiliary** and is under the direction of Roy M. Lang. Its executive board is composed of four representatives from the legion and three from the auxiliary. All associations of county officers, bar, education and press are represented on the advisory council and local county officers and civic groups are participating in the program.

According to Mr. Lang, the basic thought underlying the activity is that "an informed citizen will strive to create a more perfect and effective county, state and national government." The program is being developed in the eleventh grade, with the hope that eventually all high schools—public, private and parochial—will enter into it.

One important aspect is development of a satisfactory textbook on county government. Supervision of the work on this was undertaken by a committee composed of the executive director of the Nebraska State Education Association and two members of the Legion Auxiliary.

In an address before a work shop at the University of Nebraska, Mr. Lang gave the following description of the working of the program.

"Members of the junior class (eleventh grade) in each high school in the county signified their participation by filing for the various county offices, campaigning for office, participating in caucuses and conventions, elections, etc. Those successful in the election studied the office in the county courthouse to which they were elected and there learned of the practical work of that office. They were asked to write a paper on their criticisms and commendations of the office and of the program. . . .

"All pupils in each high school in the county participated through party affiliation, registration, campaigns, elections and the reports of elected officials. Interest and enthusiasm in the lower grades was stimulated to the extent that they will look forward to participation when they reach eleventh grade status. Eventually each graduating class will have had four years of experience as voters, participating in campaigns, elections, active working knowledge of county government operation during one year and then the opportunity of demonstrating this knowledge and good citizenship through leadership in the final year in high school. . . .

"Teachers, county officials, attorneys, civic leaders and parents instructed the high school students in the aims and purposes and practical application of county government. Students received information on the principal duties of each county office and were given laboratory assignments to further acquaint them with the operation of the offices. Experts instructed the

pupils about the election system and assisted in filing for office, campaigning, registering voters and conducting the actual elections. . . .

"Spirited campaigns were conducted among the student body by the juniors who had filed for office. One girl assembled friends from the orchestra and staged an old fashioned parade through the school. Another gave a coke party for workers who then went out to solicit support for the candidate. Posters, banners, advertisements and hand-out cards were ingeniously developed from all sorts of materials and most of them were made by the candidates and their friends.

"Party conventions developed some outstanding platforms which in the main contained provisions for improvement of local community or school conditions. Some of these proposals were so well presented that local officials took cognizance of them and have already taken steps to institute the improvements. Not all of the proposals were to fare so well. One boy presented a beautifully worked out program to the county board, but was stymied when one member asked where the money to pay for the project was to be found. . . .

"County officials explained to the boys and girls the inner workings of their offices and answered questions about operation, duties, finances, etc.

... "One county superintendent left all mail as it had reached the office that morning and took the boys and girls through the entire routine of work, even to opening the mail, distributing teachers' mail, entering cash receipts and banking the money, and preparation of material for distribution to the schools.

"A sheriff took the boys out to buy groceries needed for feeding prisoners and then had them see that the

prisoners were fed; one had the students fingerprint and check in a prisoner; another took them out to arrest a bad check artist.

"A county judge stepped down from the bench to take a seat at the end of the rostrum where he could advise the boys and girls conducting court. A county attorney had the boys read complaints to the court. A treasurer had the boys and girls handle routine citizen calls to the office, look up tax records and make out receipts for money paid in. . . .

"The practical experience gained in the various offices by the many students was of value not only from an informational view, but also in knowing that, as one boy put it, 'The job of a county official is not all cake and pie.'"

A 'Village Council'

Boy Scouts of Wayne, Michigan. took over village affairs recently for two hours to commemorate the Scout's 39th anniversary.

Counties Studied

Following its highly successful seminars on city government for high school pupils,¹ Toledo has organized a similar series on Lucas County government.

As with the former seminars, high school classes in history and government send delegates to the meetings at city hall to report back to classes on the information they obtain. New delegates are selected for each meeting. The program has been arranged by high school teachers and city department heads working with the **Toledo Commission of Publicity and Efficiency.**

The first discussion, on the board of county commissioners, was led by

¹See the REVIEW, March 1949, page 148.

Miss Adelaide Schmitt, secretary of the board, who outlined its work.

According to reports in *The Toledo City Journal*, issued by the Commission of Publicity and Efficiency, "School authorities have expressed much interest in the courses because the work is lending a direct and comprehensive means of reaching a subject that has not been adequately handled by text books."

High School Forum

Over a hundred preparatory and high school student leaders from some 65 schools throughout the country participated in a three-day forum on democracy held at Columbia University. Among the speakers were Dr. Philip C. Jessup, United States delegate to the United Nations, and Mayor William O'Dwyer of New York City.

Youth Plans

The **Youth Planning Council**, a new affiliate of the **Philadelphia Citizens' Council on City Planning**, will take part in a "planning presentation" at the "Schools on Parade" show in Philadelphia. The council's *News Letter* reports that: "The presentation will be in the form of a model planned city. As a narrator describes the gradual coming to life of the city, students will illustrate the story by placing in the proper places the houses, streets, parks, schools, etc. The lights will then be turned off and the models, painted with luminous paint, will stand out."

Cleveland Follows Through

Cleveland citizens have made up their minds that a comprehensive survey of the administration of their city by Griffenhagen and Associates, consultants on administration and finance, shall not gather dust on the shelves as have so many surveys made in that city and elsewhere.

At the suggestion of Mayor Thomas A. Burke, the **Cleveland Citizens League** appointed a "follow-up" committee to determine the extent to which the city has acted on survey recommendations. *Greater Cleveland*, organ of the league, comments that "the result has been a unique type of citizen endeavor that has had the dual advantage of focusing public attention on the internal workings of our city government and of creating strong support for implementing many of the recommendations."

The league has issued a 34-page mimeographed *Follow-up Report on the Griffenhagen Report by the Citizens Committee*, addressed to Mayor Burke. Key recommendations, as listed in *Greater Cleveland*, include: (1) designation or employment of a staff official assigned the responsibility of following up on the reports, to report directly to the mayor and be backed by executive authority of the mayor's office; (2) department directors should instruct their commissioners to reconsider every proposal and at least give most of them a trial; they should review debatable recommendations with their commissioners. A final decision should be made by the mayor's office in each instance where they do not propose to follow report recommendations.

* * *

Second Birthday

The Public Affairs Department of the *Ladies' Home Journal* has just had its second birthday. Editor Margaret Hickey has travelled over 100,000 miles in that time, investigating the public affairs programs of many communities. One of them is presented to *Journal* readers each month.

"We started with the conviction that good things accomplished in one community should be shared with other communities," writes Miss Hickey

in the March *Journal*, "that a tried and successful plan would make similar progress easier for another community in need. Our first step was to seek out effective community planning, to find out the combination of circumstances that made them work so successfully, to study these patterns and, finally, to present one each month to our readers. From the laboratory of the community itself have come our discoveries. Great national agencies and readers in out-of-the-way places—over 3000 organizations and individuals—have written us of the ways and means they were using to make their towns better places in which to live."

* * *

Women Suggest Refuse Check

Dissatisfied with refuse collections, women of **Yonkers, New York**, at a meeting addressed by Dr. Jon Covell, have volunteered to make a check on the work of city refuse collection trucks. It was suggested that the women work in teams of two following collection trucks for several days in a car. In this way basic data on number of stops and employees, character of loads, trips to dump or incinerator and other useful statistics could be secured.

* * *

Ten Months of Activity

In its first issue of *Civic League News*,

the **Lake County Civic League of Waukegan, Illinois**, recites accomplishments of its first ten months of activity. "The league has analyzed public budgets of townships, schools and cities over the county. . . . It is responsible for \$18,000 in tax or budget cuts in townships and even more in school districts and cities. . . . Its survey of the city of Waukegan is resulting now in installation of improved methods of doing business—central purchasing, machine accounting, better licensing and the like."

* * *

Back to School

Members of the **League of Women Voters of San Francisco** are going back to school, reports John C. Bolens, of the University of California. Under the direction of Professor John M. Selig, they are studying municipal government and administration at City College. The course discusses the field in general and the problems of San Francisco in particular. So successful has it been that the **League of Women Voters of California** has secured installation of similar studies in several state and junior colleges.

* * *

Coming Conference

The **Fourth National Conference on Citizenship**, held under the auspices of the Citizenship Committee of the **National Education Association**, in co-

Citizenship Day

In accordance with the February 10 proclamation of President Truman, May 15 will be "I Am an American Day," or "Citizenship Day." "It is necessary for each citizen, native-born and foreign-born," reads the proclamation, "to meet his responsibilities of citizenship with intelligence, courage and unselfish devotion to the principles upon which this nation is founded. . . . I urge all Americans on that day to reaffirm their faith in the principles and ideals to which this nation is dedicated and more firmly resolve to discharge in full the solemn obligations of their citizenship."

operation with the **United States Department of Justice**, will be held in New York City May 14-18. Theme of this year's meetings will be "Responsible American Citizens." Speakers and discussion groups will deal with the job of citizens "in politics," "in the world today," and "in the community."

* * *

Blueprint for a State

The **Committee for Kentucky**, led by its president, Harry W. Schacter, has launched a long-range "Blueprint for a Greater Kentucky." A group of 45 top-flight experts and leaders representing a broad cross-section of the state will lead the study, according to Paul Hughes, who writes of the project in the *Louisville Courier-Journal*.

* * *

Strictly Personal

The New Jersey Citizens Conference, at its second annual meeting at Princeton, elected **Robert Hudson** of Radburn, director of education for the Columbia Broadcasting System, as its president. Other officers are: executive vice president, **Mrs. C. Bertram Flory**; secretary, **Arnold Harris**; and treasurer, **Charles W. McKeever**. **Mrs. Edna Howe Kuzer** is executive director of the organization.

The Young Charterites of the Cincinnati City Charter Committee have elected **Harris K. Weston** as their new president.

DEPOSIT PROCEDURE

(Continued from page 231)

candidate polls 10 per cent of the vote.²

In spite of our petition scandals, we know of no trials of the return-

able deposit idea as a substitute or alternate system in the United States, except in Michigan as described elsewhere in this issue.

Hale G. Knight, former secretary of the Detroit Citizens League, says: "Our experience with the fee system indicates it has been subject to less abuse than the circulating of nominating petitions, and I would prefer it to the petition plan if we were to be limited to just one method. The filing fee system eliminates considerable expense in checking nominating petitions. The system of petitions was unsatisfactory because of the great difficulty of discovering fraudulent petitions. Sometimes the checking of petitions after the filing date resulted in holding up the printing of the ballots, which then had to be done later at a much higher cost."

Certain oddities in elections in Detroit have been described in an earlier issue of the *REVIEW*.³ The popularity of running for office as an outdoor sport was a feature of Detroit politics before the deposit practice. In the 1947 elections for Detroit's nonpartisan council, 205 candidates ran for eighteen places in the primary! It remains to be wondered at why running for council or for the legislative delegation in Detroit should produce such a mob scene of candidates despite the fee when across the river in Canada no such phenomenon occurs although a maximum of ten signatures is the only barrier!

²See also *A Deposit System for Independent Nominations*, City Club of New York, 1939, 12 pages.

³See "Long Ballot Burdens Detroit," by Donald S. Hecock. The *REVIEW*, July 1946, pages 344-346.

Researcher's Digest

Edited by John E. Bebout

Are Government Costs Really Higher?

Pilot Study of Adjusted Costs of Local Services

HERE is a pioneer attempt to interpret what has happened to the dollar cost of government in a particular city in the light of the changing value of the dollar, the cost of living and increases in population and quantity of service rendered.

John C. Bollens and Stanley Scott, authors of this eleven-page study, *Effect of Inflation and Growth on City Costs and Services: Case Study of Berkeley, California*, issued in February by the Bureau of Public Administration of the University of California (50 cents), are entirely right in suggesting that "the approach should be a helpful guide to mayors, city managers, budget officers and department heads in making surveys of their own local governmental operations [and] . . . in interpreting to the public what has been happening to city services and expenditures."

The principal findings of the study are summarized in the first three paragraphs, which read as follows:

"City governmental costs in Berkeley, California, have doubled in eight years, but the individual citizen, in return for a smaller percentage of his total income, is actually receiving more services. In 1939-40 city operating expenses were 2.3 per cent of the estimated total income of residents. In 1947-48 the comparable percentage was 1.66. The portion of the citizen's average income dollar used to support his city government thus dropped by more than one fourth.

"In addition, the city's governmental costs have not outrun the cost-of-living increases of the past eight years. City operating expenditures have risen from \$1,738,157 in 1939-40 to \$3,659,210 in 1947-48, a per capita gain from \$20.32 to \$34.85. However, the real significance of the 1947-48 expenditure figures is brought out only when they are adjusted to the value of the 1939-40 dollar. When the United States Bureau of Labor Statistics' local cost-of-living index is applied as a conversion factor, the 1947-48 expenditures shrink to \$2,152,476, or \$20.50 (adjusted) for each person. This is a per capita increase of only 0.9 per cent. Considered realistically, then, the per capita cost of Berkeley city government has remained about the same during the last eight years of economic inflation and of a population expansion from 85,547 in 1940 to an estimated 105,000 in 1948.

"Furthermore, an examination of the activities of three important city departments whose functions can be measured—garbage, police and fire—reveals that they are rendering a substantial increase in quantity of service. This rise in amount of service is proportionately higher than the increases in departmental expenditures. In all three departments the adjusted cost per unit of service was lower in the fiscal year 1947-48 than in the fiscal year 1939-40."

A concluding section outlines the techniques and sources employed in the study.

Financing Local Government—Especially in Maine

Financing Local Government, by Lawrence L. Pelletier, issued by the Bureau for Research in Municipal Gov-

ernment of Bowdoin College (1948, 190 pages) is a discussion of local financing methods in all the states, with particular reference to their application in Maine.

Chapter VIII presents a six-point "financial program for local government in Maine" calling for broadening of state and local tax bases; clear integration of state and local fiscal programs; state administration of welfare, education, health and highway services in rural areas unable to maintain standards; and a conscious choice between consolidation of local units into larger, more wealthy entities and an elaborate system of state grants. The appendices include convenient tables detailing recent local tax enabling legislation and the rate, basis and yield of various taxes and service charges in many municipalities.

Bureau Notes

The Dade County Research Foundation in Miami, John F. Willmott, executive director, has issued a leaflet describing the work it did in 1948. It also has released an outline of its proposed fourteen-point work program for the first eight months of 1949 which includes an appraisal of the city's manager charter, cooperation with other agencies to secure a satisfactory regional planning act for the county, and a study of the feasibility of further functional city-county consolidation.

The factors important in producing satisfactory conferences are being studied by the Conference Research project of the University of Michigan, under the direction of Harold Guetzkow, Roger Heyns and Jack N. Peterman of the university's department of psychology. Research under the three-year project is being restricted to an investigation of small group meetings called for making decisions as part

of the administrative process within an organization and has been divided into three areas: activities preceding the conference which affect it, the relationships between what happens at a meeting and its outcome, and what constitutes a "good" conference. The Office of Naval Research is sponsoring the project.

William N. Ethridge, Jr., professor of law at the University of Mississippi, is directing a study of that state's 1890 constitution as a joint project of the university's Bureau of Public Administration and School of Law.

The Genesee County Taxpayers Association voted in February to change its name to the Civic Research Council of Flint. Its new address is 506 Metropolitan Building, Flint 3, Michigan. According to G. Keyes Page, who continues as executive vice president, the new name was thought to be "more accurately descriptive of the broader and more factual scope of activities which have been undertaken during the past three years."

The Governmental Research Association in New York, Louis D. Brown, secretary, recently sent out return post cards to directors of governmental research agencies in an effort to improve its information clearing house service. The cards asked for information on major projects just completed, currently engaged in and planned for the immediate future.

Strictly Personal

Robert H. Blundred has joined the Washington staff of the American Municipal Association. He was formerly director of the Committee on Governmental Affairs of the Trenton Chamber of Commerce.

Research Pamphlets and Articles

Assessment

State Supervision of Property Assessment. By Jack F. McKay. Lawrence, University of Kansas, Bureau of Government Research, *Your Government*, March 15, 1949. 3 pp.

Budgets

Budget Backgrounds (1-6). City and School Appropriations. Operation and Maintenance Costs. City and Library Revenues. Number of City Employees. City Employees' Earnings. Detroit Teachers' Salaries. ("For effective control of the city budget citizens and members of the common council need facts concerning past trends in expenditures and city operations." In each case figures for several previous years are compared with the 1949-50 recommendations of the mayor.) Detroit, Bureau of Governmental Research, March 14, 17, 21, 23, 28, April 4, 1949. 2 pp. each, graphs.

Buffalo Adopts Capital Budget for First Time in City's History. Proposed City Budget for 1949-50. Buffalo, Municipal Research Bureau, *Just a Moment*, March 24, 31, 1949. 3 pp. each.

Connecticut's Proposed Budget, 1949-51. (Report on the state's "first consolidated budget.") Hartford, Connecticut Public Expenditure Council, *Your State and Local Government*, February 28, 1949. 2 pp.

The 1949 City Budget. (An analysis, with comments on the need for "an effective budget system under a budget director" and a thorough study of administrative organization and personnel policies.) Newark, Bureau of Municipal Research, March 1949. 15 pp.

Record Budget Requests Considered. San Francisco, Bureau of Governmental Research, *Bulletin*, March 21, 1949. 4 pp.

Building Codes

The Springfield Building Code: An Evaluation Study. (Six recommendations, including complete revision of the code and elimination of conflicting and overlapping state and local regulation.) By Emil J. Szendy. Springfield, Massachusetts, Future Springfield, Inc., 1949. 80 pp.

Education

Average Salaries of Teachers and Principals for the Current Year By Counties. Expenditures, State Educational Institutions and Rural and Municipal Elementary and High Schools. Santa Fe, Taxpayers' Association of New Mexico, *New Mexico Tax Bulletin*, April 1949. 8 pp.

Elementary School Teacher Shortage. Portland, Oregon, City Club, *Bulletin*, March 25, 1949. 15 pp.

A Master Plan for School Construction. The League Suggests a County-wide Guide for the School Districts. Pittsburgh, Pennsylvania Economy League, Western Division, *Newsletter*, March 1949. 6 pp.

School Aid, Pressure Politics and Governmental Distortion.¹ Rochester, Bureau of Municipal Research, *Bulletin*, February 1949. 4 pp.

Election Administration

Consolidation of Election Administration. ("Must await city-county consolidation.") Philadelphia, Bureau of Municipal Research, *Citizens' Business*, March 22, 1949. 2 pp.

Municipal Government

Governmental Organization Within the City of New York. (Includes a large chart of the city's government. "As a matter of historic interest, attention is directed in the pamphlet to the major structural changes within the last ten years.") Prepared by Jane E. Rinck. New York, Institute of Public Administration, March 1, 1949 (5th ed.). 21 pp.

¹See the REVIEW, April, page 202.

Grenada (Mississippi): An Administrative Survey. (The report recommends appointment of a charter commission to prepare changes in the existing private charter so as to strengthen the executive by adoption of either the strong mayor or council-manager plan and to correct other deficiencies. The report points out that Grenada is one of 23 cities in Mississippi which enjoy virtual home rule by reason of an unusual provision of the state constitution permitting local amendment subject to certification by the governor that the amendment is not unconstitutional.) By Edward McKenna Johnson, Jr. University, University of Mississippi, Bureau of Public Administration, 1948. 35 pp.

Mayors and City Managers of Large U. S. Cities. (Salaries, terms of office and procedures for election and removal of mayors in the thirteen largest cities and city managers in five large cities.) Philadelphia, Bureau of Municipal Research, *Citizens' Business*, March 15, 1949. 3 pp.

Problems of Florida Municipal Administration. Studies Resulting from the Second Annual Short Course for City Managers. "Departmental Organization Under the City Manager" (with charts showing deviations from standard practice), A. J. Waterman, Jr.; "Comparative Wage Scales and Retirement Systems for City Employees," J. E. Dovell; "New Sources of Revenue for Florida Cities," C. H. Donovan; "Planning in Municipal Government" (Why not "make the position of planning director bear a staff relationship to the executive authority?"), W. G. Schaeffer; "Fiscal Planning," W. K. Doyle. Gainesville, University of Florida, Public Administration Clearing Service, 1948. 43 pp.

Some Defects in City Organization. (Too many boards, too much administrative detail in the charter.) Provi-

dence, Governmental Research Bureau, *Bulletin*, February 1949. 3 pp.

Metropolitan Areas

Metropolitan Charleston. (A gradual merger of the South Carolina city and its neighboring communities is advocated.) By Christian L. Larsen and Robert H. Stoudemire. Columbia, University of South Carolina, Bureau of Public Administration, 1949. 48 pp.

Personnel

Salary and Wage Data: Michigan Cities of More Than 10,000 Population. Ann Arbor, Michigan Municipal League, March 1949. 26 pp. tables. \$1.25.

Public Welfare

Old Age Assistance in Oregon. Portland, Oregon, City Club, *Bulletin*, April 1, 1949. 8 pp.

Should the Bars Be Let Down Further on Old Age Assistance Eligibility? (A criticism of two bills which would loosen eligibility requirements.) Jefferson City, Missouri Public Expenditure Survey, March 1949. 6 pp.

Research

Municipal Research Service for Small Cities. An Opportunity for State Supported Educational Institutions and State Leagues of Municipalities. By Walter J. Millard. New York, *The American City*, March 1949. 1 p.

Retirement Systems

Retirement of Public Employees. (A proposed statewide system for all employees not now covered is analyzed and compared with other state systems. An analysis of the federal system is included.) Topeka, Kansas Legislative Council, February 1949. 67 pp.

Tampering with the Pension Systems. (Report on pending legislation.) Hartford, Governmental Research Institute, *Taxpayers' Business*, March 1949. 2 pp.

Taxation and Finance

Appropriations and Expenditures, State of Iowa. For Year Ending June

30, 1948; With Tax Yields and Other Data. (Includes a comparative summary of state income tax laws, rates and receipts.) Des Moines, Iowa Taxpayers Association, January 1949. 26 pp. \$2.50.

Digest of House and Senate Bills Passed by the 86th General Assembly Affecting Taxation Which Became Laws. (126 bills affecting taxation directly or indirectly.) Indianapolis, Indiana Taxpayers Association, *Bulletin*, March 28, 1949. 9 pp.

Expenditures of Oklahoma State Government, 1939-1948. Oklahoma City, Oklahoma Public Expenditures Council, *Your Report on Government*, March 1949. 4 pp.

Legislation Affecting State, County, Local and School Finances and Government. (Including revision of school financing to equalize facilities through preferential aid to poor counties.) Helena, Montana Taxpayers' Association, *Montana Taxpayer*, March 1949. 4 pp.

New York City's Exemption from Federal Transportation Tax. (The city could save almost \$100,000 a year by taking advantage of its exemption from the 3 per cent federal transportation tax through incorporation of suitable provisions in construction contracts.) New York, Citizens Budget Commission, *Bulletin*, December 10, 1948. 5 pp.

Pennsylvania's Act 481: Developments to Date and Bills Pending. (Report after 20 months' operation of the law granting wide taxing authority to local governments.) Harrisburg, Pennsylvania State Chamber of Commerce, *Legislative Service Bulletin*, March 11, 1949. 4 pp.

Pertinent Financial Data, City of Baltimore. As at January 1, 1949. (Convenient annual compilation offered

as a basis for evaluating the city's credit and for use of officials and citizens. Includes community characteristics, business trends and outline of governmental structure.) Baltimore, Commission on Governmental Efficiency and Economy, 1949. 16 pp.

Should Connecticut Have an Income Tax? ("It seems clear that the sales and use tax has a far less detrimental effect upon the economy of the state and the living standards of the people than would a personal income tax designed to raise the same amount of money.") Hartford, Connecticut Public Expenditure Council, *Your State and Local Government*, April 1, 1949. 2 pp.

Traffic and Parking

Report on Chicago's Traffic Program. First quarter of operation, October-December 1948. Prepared for Mayor Martin H. Kennelly. (Report on operation of program serviced by the I. A. C. P.; includes a copy of a general order of the Chicago police commissioner outlining the traffic law enforcement policy of the department.) Evanston, International Association of Chiefs of Police, Traffic Division, 1949. 9 pp.

Surveying a Borough's Parking Requirements. Philadelphia, Institute of Local and State Government, *Borough Bulletin*, April 1949. 2 pp.

Utilities

Sewer Rentals in Pennsylvania Municipalities. ("If the tremendous undertaking of providing a sanitary environment for everyone is to be achieved it is quite evident that municipalities in greater numbers will soon be adopting sewer rentals.") By David L. Cowell and J. Edwin Slupecke. State College, Pennsylvania State College, Institute of Local Government, 1949. 45 pp. \$1.

Books in Review

State Government Today. By Roy Victor Peel. Albuquerque, University of New Mexico Press, 1948. viii, 176 pp. \$3.

In the preface to his latest volume, Professor Peel writes: "This little book aspires to nothing more than raising some questions about our American system of state governments." The author easily fulfills his modest aspirations. His book is brief, but it is pungent and provocative as well, and it raises basic questions about the place of the states in our federal system.

Despite the self-imposed brevity of his assignment, there is nevertheless ample evidence of the author's wide-ranging interests and broad-gauged approach. He is eminently successful in making the subject of state government genuinely interesting to scholar and layman alike. In his pungent way Peel makes many a significant point: to wit, "Only here and there, in the maudlin enthusiasm of a Mencken for his 'Free State of Maryland,' or in the half-humorous state patriotism of Texas, does one find any nostalgic devotion to the idea of states' rights. Our resources, our cultures, our demands, our immediate concerns are regional, but every day that passes makes us more of a nation, capable of rising to new heights of responsibility and efficiency through the intelligent organization of component parts." Or, "As independent units of government, states are presumed to be nourishers of tradition, crucibles of amalgamation and experiment stations." And, "Kentucky has a curious attitude: supporting itself on its income from tobacco, whiskey and horses, it is always on the verge of denying these satisfactions to its own citizens."

After ranging through state service

and finance problems of the postwar era, Peel in his concluding chapters tackles the basic ills of American federalism. In a stimulating final chapter, he discusses the remedies proposed by reactionaries—such as Congressman Rankin, by the evolutionaries—Council of State Governments, and by the radicals—those who go to the root of political problems.

The author does not fear the term "planning"; he stresses the success of TVA and the value of the scientific-prudential method developed by Merriam, Ruml and Delano in the National Resources Planning Board.

Although he ventures the belief that radical changes will slowly be adopted and then, like the manager plan, spread rapidly, his final view is that "the outlook for really intelligent effective action in the whole domain of government is not promising."

Two valuable appendices include a list of institutional sources of information and a selective bibliography.

JOSEPH E. McLEAN
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More State Aid or More Local Taxes?
New York 7, Tax Institute, 1948. iii, 28 pp. 50 cents.

If any reader is of the opinion that there is a simple and clear-cut answer to the question posed by the title of this pamphlet, he may peruse the five papers presented therein and be quickly persuaded to the contrary. In fact, one common denominator of the papers is the frank admission in each that there is no "either or" answer to the problem of meeting the increased financial requirements of local government.

Equally striking is the recurring emphasis on the improvement of existing revenue sources—especially of the property tax by better assessment

methods—and the insistence that as state aid is increased it should be accompanied by a more effective arrangement of functions at the several levels of state-local government.

Broadly, one of the papers advocates the expansion of locally-collected revenues as the most desirable way to provide the needed additional funds at the local level; one advocates increased state aid (both grants-in-aid and state-collected locally-shared revenues); and the other three advocate an admixture of the two in varying degree.

Such a summary is an over-simplification of the position of each of the writers, however, for each is informed and perceptive of the unbelievably complex phenomenon which local government in the United States has become. Further, the differing points of view are fairly and temperately stated and the language is non-technical—features enhancing the pamphlet's usefulness to lay groups interested in a concise statement of the problem.

Contributors to the work are Welles A. Gray, director of the State Division of the Pennsylvania Economy League, Inc.; Laurence B. Johnson and Robert D. Bole, in collaboration, of the New Jersey Education Association; James A. Maxwell, professor of economics at Clark University; C. Emery Glander, tax commissioner of Ohio; and Harold L. Henderson, executive director of the Minnesota Institute of Governmental Research, Inc. There is a brief foreword also by Alvin A. Burger, chairman of the Tax Institute's Forum Committee.

W. S. S.

Budgeting and Accounting. A Report to the Congress. Task Force Report on Fiscal, Budgeting and Accounting Activities (Appendix F). Washington, D. C. The Commission on

Organization of the Executive Branch of the Government, 1949. 101 and 110 pp. respectively. 35 and 25 cents.

These reports of the popularly known Hoover Commission cover two of the most important phases of government finance—budgeting and accounting. Both are ineffective under present practices. They have not kept pace with recent developments; indeed, the accounting has grown quite archaic from the standpoints of both organization and technique. The government has been handicapped by these outmoded methods for many years. It is high time that something should be done about them.

The commission recommends that the budget be modernized by setting it up on a performance or functional basis, with the emphasis on work programs rather than on objects to be acquired. It also proposes that both the budget and the accounts should be set up to show capital outlays separate from operating expenses. Except in the case of some of the government corporations, capital and current expenditures are intermingled at the present time.

The commission also urges that the appropriation structure be modernized in keeping with the performance budget. It is impossible in many instances to fix administrative responsibility under the present form of appropriations, which is largely the result of accident rather than design.

The commission departs from the findings of its task force report in recommending a further elaboration of the functions of the Budget Bureau. The task force report maintained that budgeting should be the essential function of the bureau and that all unrelated or fringe activities should be placed elsewhere in the executive offices or departments. The task force report also suggested that the major

part of budget preparation should be done in the operating departments and that some of the bureau staff could properly be transferred to the departmental budget offices to assist in this work. But the commission emphasizes managerial duties not closely related to budgeting, presumably requiring an increased staff. Under this arrangement it is doubtful if budgeting would actually receive any more attention than it does at present.

On the reorganization of accounting work, the commission split three ways. Since accounting is essentially an executive function, the task force report had proposed that the prescription of administrative accounts and the pre-audit and settlement of claims should be transferred from the Comptroller General, who is an agent of Congress, to the Treasury Department where these functions would be under the general supervision of the President.

It was proposed further that a new office of Accountant General should be set up in the Treasury Department to supervise all departmental accounting and reporting, to see that all claims were properly paid and to produce the summary financial reports of the government for the guidance of the President and of Congress. The Comptroller General would thereupon concentrate upon spot-check postauditing of departmental accounts and records, and make financial investigations for Congress.

Two members of the commission were in favor of the task force proposals on accounting. Three others felt the Comptroller General should retain his existing powers over accounting and preauditing but that he should promote a cooperative arrangement with the Treasury Department and the Budget Bureau for developing an improved accounting system. The remaining seven commission members

recommended establishment of an Accountant General in the Treasury Department with power to prescribe administrative accounts subject to approval of the Comptroller General. In the settlement of all claims and accounts, they proposed that the Comptroller General should use the spot-check method of auditing, thus obviating the necessity of shipping all vouchers and documents to Washington. It is questionable whether this procedure would prove adequate as a method of final settlement of claims and accounts.

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Additional Books and Pamphlets

(See also *Researcher's Digest* and other departments)

Business and Government

Business and Government (Fifth Edition). By Charles C. Rohlfing, Edward W. Carter, Bradford W. West and John G. Hervey. Brooklyn, Foundation Press, 1949. xii, 808 pp. \$5.50.

Child Welfare

Children's Playgrounds in Boston. An Evaluation of Space and Location. Boston, City Planning Board, 1948. 79 pp. illus.

Comics, Radio, Movies—and Children. By Josette Frank. New York 16, Public Affairs Committee, 1949. 32 pp. 20 cents. (Discounts on quantity orders.)

Courts

Forms and Outline of Procedure for Magistrates and Courts of Special Session (Third Edition). By Daniel J. O'Mara. Albany, New York, Association of Towns, 1949. 78 pp.

Crime Statistics

Uniform Crime Reports for the United States and Its Possessions. By Federal Bureau of Investigation,

United States Department of Justice. Washington, D. C., U. S. Government Printing Office, 1949. 124 pp.

Housing

A Method for Employing Sampling Techniques in Housing Surveys. New York 7, New York State Division of Housing, 1948. 30 pp.

Rental Housing—Direct Investment by Insurance Companies and Savings Banks. A List of Selected References. Washington, D. C., Office of the Administrator, Housing and Home Finance Agency, 1948. 47 pp.

International Affairs

Beyond the Marshall Plan. By John Kenneth Galbraith. Washington 6, D. C., National Planning Association, 1949. iv, 27 pp. 50 cents.

Municipal Government

National Municipal Policy for 1949.
A National Program for American Municipalities. Chicago 37, American Municipal Association, 1949. 6 and 10 pp. respectively.

Public Employee Unions

The Firemen's and Patrolmen's Unions in the City of New York. A Case Study in Public Employee Unions. By Emma Schewepe. New York, King's Crown Press, Columbia University, 1948. xv, 395 pp. \$4.50.

Public Health

Public Health in the World Today. Edited by James Stevens Simmons. Foreword by James Bryant Conant. Cambridge, Massachusetts, Harvard University Press, 1949. xviii, 332 pp. \$5.

Public Welfare

Community Organization—Its Nature and Setting. By Kenneth L. M. Pray, Wilber I. Newstetter and Violet M. Sieder. New York 10, American Association of Social Workers, 1949. 28 pp. 40 cents.

The Content of the Public Assistance Job: The Shift from the Old to the New; Present Philosophy and

Practice. By Elizabeth and Karl de Schweinitz. New York 10, American Association of Social Workers, 1948. 18 pp. 25 cents.

Old-Age Security for Farm People. A Statement by the NPA Agriculture Committee. Washington 6, D. C., National Planning Association, 1949. 18 pp.

Schools

Insurance Committee Report on Insuring the On-the-Job Liability of School Employees. Kalamazoo, Michigan, Association of School Business Officials, 1949. 99 pp.

Insurance Committee Report on School Fire Insurance 1938-45. Kalamazoo, Michigan, Association of Public School Business Officials, 1948. 39 pp.

Taxation and Finance

American Public Finance (Fifth Edition). By William J. Shultz and C. Lowell Harriss. New York, Prentice-Hall, Inc., 1949. xx, 798 pp. \$7.

License Fee Regulations (Initial Promulgation) and Ordinance 112, Series 1948, Ordinance 165, Series 1948. Louisville, Kentucky, Commissioners of the Sinking Fund, 1948. 45 pp.

State Tax Legislation 1947. Chicago 37, Federation of Tax Administrators, 1948. 22 pp.

Tenth Annual Report of the Division of Local Government, State of New Jersey. 1947 Statements of Financial Condition of Counties and Municipalities. Trenton, the Division, 1948. xx, 656 pp.

Traffic Safety

Check Your Car—Check Accidents. Operation Safety—Program Kit on Traffic Safety Promotion for May. Chicago 6, National Safety Council, 1949. Variously paged.

Enforcement: Key to Safety. By J. Dewey Dorsett. New York 7, Association of Casualty and Surety Companies, 1949. 8 pp.